

## The State of Kuwait

### *For jurisdictions providing a provisional list:*

This document contains a provisional list of expected reservations and notifications to be made by the State of Kuwait 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 state of Kuwait 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	Agreement Between the Government of the State of Kuwait and the Government of 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	03/11/2009	12/04/2013
2	Agreement Between the Government of the State of Kuwait and the Government of the Kingdom of Belgium for the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital and for the Fostering of Economic Relations	Belgium	Original	10/3/1990	29/10/2000

3	Agreement Between Bosnia and Herzegovina and the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Bosnia and Herzegovina	Original	28/10/2008	N/A
4	Agreement Between the Government of the State of Kuwait 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 and on Capital	Bulgaria	Original	29/10/2002	23/2/2004
5	Agreement between the Government of Canada and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Canada	Original	28/01/2002	26/08/2003
6	Agreement Between the Government of the State of Kuwait 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 and Capital	China	Original	25/12/1989	20/7/1990
7	Agreement Between the Government of the State of Kuwait and the Government of the Republic of Croatia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Croatia	Original	29/8/2001	9/1/2003
8	Convention Between the Government of the State of Kuwait 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	5/10/2010	25/10/2013
9	Agreement Between the Government of the State of Kuwait 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 and on Capital	Czech Republic	Original	5/6/2001	3/3/2004
10	Agreement Between the Government of the State of Kuwait and the Government of 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	22/6/2010	2/10/2013

11	اتفاقية بين حكومة دولة الكويت وحكومة جمهورية مصر العربية لتجنب الازدواج الضريبي ومنع التهرب من الضرائب على الدخل	Egypt	Original	16/12/2014	23/11/2016
12	Convention entre le Gouvernement de la République Française et le Gouvernement de l'État de Koweit en vue d'éviter les doubles impositions en matière d'impôts sur le revenu, sur la fortune et sur les successions (Ensemble un protocole)	France	Original	07/02/1982	01/09/1983
			Amending Instrument (a)	27/09/1989	01/07/1991
			Amending Instrument (b)	27/01/1994	01/03/1995
13	Agreement Between the Government of the State of Kuwait 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	2/3/2003	20/4/2005
14	Agreement Between the Government of the State of Kuwait and the Government of the Hong Kong Special Administrative Region 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	Hong Kong	Original	13/5/2010	24/7/2013
15	Agreement Between the Government of the State of Kuwait 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	15/6/2006	17/10/2007
			Amending Instrument (a)	15/1/2017	N/A
16	Agreement Between the Government of the State of Kuwait and the Government of the Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Ireland	Original	23/11/2010	12/8/2013
17	Convention Between the Government of the State of Kuwait and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Japan	Original	17/2/2010	14/6/2013

18	Agreement Between the Government of the State of Kuwait and the Government of the Republic of Kenya for the Avoidance of Double Taxation of Fiscal Evasion with respect to Taxes on Income and Capital	Kenya	Original	12/11/2013	N/A
19	Convention Between the Republic of Korea and the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Korea (South)	Original	05/12/1998	13/06/2000
			Amending Instrument (a)	02/10/2007	27/12/2010
20	Agreement Between the Government of the State of Kuwait and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Lithuania	Original	18/04/2013	N/A
21	Agreement Between the Government of the State of Kuwait and the Government of Malaysia for the Prevention of Fiscal Evasion with respect to Taxes on Income and for the Fostering of Economic Relations	Malaysia	Original	5/2/2003	29/5/2007
			Amending Instrument (a)	5/1/2010	N/A
22	Agreement Between the Government of the State of Kuwait 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	24/7/2002	18/3/2004
23	Agreement Between the Government of the Republic of Mauritius and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Mauritius	Original	24/03/1997	01/09/1998
24	Convention Between the Government of the State of Kuwait and the Government of the United of Mexican State for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Mexico	Original	27/10/2009	18/6/2013
25	اتفاقية بين حكومة دولة الكويت وحكومة المملكة المغربية لتجنب الازدواج الضريبي ومنع التهرب فيما يتعلق بالضرائب على الدخل	Morocco	Original	15/06/2002	15/07/2006

26	Agreement Between the Government of the State of Kuwait and the Government of 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	29/5/2001	23/4/2002
27	Agreement Between the Government of the State of Kuwait 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	30/6/1998	1/1/1999
28	Convention Between the State of Kuwait And the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Portugal	Original	23/2/2010	4/12/2013
29	Agreement Between the State of Kuwait and Romania for the Avoidance of Double Taxation with respect to Taxes on Income and Capital	Romania	Original	26/7/1992	1/1/1995
30	Agreement Between the Government of the State of Kuwait and the Russian Federation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Russia	Original	9/2/1999	2/1/2003
31	Agreement Between the Government of the State of Kuwait and the Government Senegalf or the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Senegal	Original	9/4/2007	N/A
32	Agreement Between the Government of the State of Kuwait and the Government of the Federal Republic of Yugoslavia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Serbia	Original	2/4/2002	1/1/2004

33	Agreement Between the Government of the Republic of Seychelles and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Seychelles	Original	05/02/2008	N/A
34	Agreement Between the Republic of Singapore and the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Singapore	Original	21/02/2002	02/07/2003
35	Agreement Between the Government of the State of Kuwait and the Government of the Slovak Republic for the Prevention of Fiscal Evasion with respect to Taxes on Income	Slovak Republic	Original	5/2/2002	23/2/2004
36	Convention Between the Government of the State of Kuwait 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 and on Capital	Slovenia	Original	11/1/2010	17/5/2013
37	Agreement Between the Government of the State of Kuwait and the Government of the Republic of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	South Africa	Original	17/2/2004	25/4/2006
38	Convention Between the Government of the State of Kuwait 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	26/5/2008	18/7/2013

39	Agreement Between the State of Kuwait and the Democratic Socialist Republic of Sri Lanka for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Sri Lanka	Original	05/02/2002	23/02/2004
40	Agreement Between the Swiss Confederation and the State of Kuwait for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Switzerland	Original	16/02/1999	31/05/2000
41	Agreement Between the Kingdom of Thailand and the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Thailand	Original	29/07/2003	25/04/2006
42	اتفاقية بين دولة الكويت والجمهورية التونسية لتجنب الازدواج الضريبي ومنع التهرب فيما يتعلق بالضرائب على الدخل	Tunisia	Original	18/04/2000	20/03/2002
43	Agreement Between the State of Kuwait and the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Turkey	Original	6/10/1997	13/12/1999
44	Agreement Between the United Kingdom of Great Britain and Northern Ireland and the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	United Kingdom	Original	23/02/1999	01/07/2000
45	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Vietnam	Original	10/03/2009	11/02/2011

### **Article 3 – Transparent Entities**

#### ***Reservation***

Pursuant to Article 3(5)(a) of the Convention, the State of Kuwait 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 state of Kuwait 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 State of Kuwait hereby chooses to apply Article 6(3).

#### ***Notification of Existing Preamble Language in Listed Agreements***

Pursuant to Article 6(5) of the Convention, the State of Kuwait considers that the following agreements are not within the scope of a reservation under Article 6(4) and contains preamble language described in Article 6(2). The text of the relevant preamble paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Armenia	desiring to conclude an Agreement for the avoidance of double taxation of fiscal evasion with respect to taxes on income and on capital,
2	Belgium	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 for the fostering of economic relations.
3	Bosnia and Herzegovina	Desiring to promote their mutual relations through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
4	Bulgaria	Desiring to promote their mutual economic relations through the conclusion between them of a Convention for the avoidance of double taxation and the prevention of fiscal



		evasion with respect to taxes on income and on capital.
5	Canada	desiring to promote their mutual economic relations by removing fiscal obstacles, through the conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
6	China (People's Republic of)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital.
7	Croatia	Desiring to promote their mutual economic relations by removing fiscal obstacles through the conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.
8	Cyprus	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.
9	Czech Republic	Desiring to promote their mutual economic relations through the conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.
10	Denmark	Desiring to promote their mutual economic relations through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.
11	Egypt	رغبة منهما في تعزيز علاقتهما الاقتصادية المتبادلة من خلال ابرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة على الدخل.
13	Greece	Desiring to promote their mutual economic relations through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.
14	Hong Kong (China)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
15	India	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 promoting economic cooperation between the two countries.
16	Ireland	Desiring to promote their mutual economic relations through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
17	Japan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.

18	Kenya	desiring to promote their mutual economic relations through the conclusion between them of an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
20	Lithuania	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
21	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and for the fostering of economic relations.
22	Malta	Desiring to promote their mutual economic relations by removing fiscal obstacles through the conclusion of a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
23	Mauritius	desiring to promote their mutual economic relations by removing fiscal obstacles through the conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
24	Mexico	Desiring to promote their mutual economic relations through the conclusion between them of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
25	Morocco	رغبة منهما في تنمية وتعزيز علاقتهما الاقتصادية من خلال ابرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب فيما يتعلق بالضرائب على الدخل؛
26	Netherlands	Desiring to promote their mutual economic relations through the conclusion between the Kingdom of the Netherlands and the State of Kuwait of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
27	Pakistan	Desiring to promote their mutual economic relations by removing fiscal obstacles through the conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
28	Portugal	Desiring to promote their mutual economic relations through the conclusion between both Contracting States of a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
30	Russia	Desiring to promote their mutual economic relations through the conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.
31	Senegal	Desiring to promote their mutual economic relations through the conclusion between them of an agreement for the

		avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
32	Serbia	Desiring to promote their mutual economic relations through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.
33	Seychelles	Desiring to promote their mutual economic relations through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
34	Singapore	desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
35	Slovak Republic	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
36	Slovenia	Desiring to promote their mutual economic relations through the conclusion between them of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.
37	South Africa	Desiring to promote their mutual economic relations through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
38	Spain	Desiring to promote their mutual economic relations through the conclusion between them of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
39	Sri Lanka	desiring to promote their mutual economic relations through the conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
40	Switzerland	Desiring to conclude an agreement to avoid double taxation with respect to taxes on income and on capital,
41	Thailand	desiring to promote their mutual economic relations by removing fiscal obstacles through the conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
42	Tunisia	رغبة منهما في تعزيز علاقتهما الاقتصادية المتبادلة من خلال إبرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب فيما يتعلق بالضرائب على الدخل؛
43	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
44	United Kingdom	Desiring to promote their mutual economic relations by removing fiscal obstacles through the conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income

		and on capital;
45	Vietnam	Desiring to promote their mutual economic relations through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.

***Notification of Listed Agreements Not Containing Existing Preamble Language***

Pursuant to Article 6(6) of the Convention, the State of Kuwait 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	Armenia
3	Bosnia Herzegovina
5	Canada
6	China (People's Republic of)
8	Cyprus
12	France
14	Hong Kong (China)
17	Japan
18	Kenya
19	Korea (South)
20	Lithuania
23	Mauritius
25	Morocco
29	Romania
33	Seychelles
34	Singapore
35	Slovak Republic
39	Sri Lanka
40	Switzerland
41	Thailand
42	Tunisia
43	Turkey
44	United Kingdom
45	Vietnam

## **Article 7 – Prevention of Treaty Abuse**

### ***Statement of Acceptance of the PPT as an Interim Measure***

Pursuant to Article 7(17)(a) of the Convention, the State of Kuwait hereby expresses a statement that while the State of Kuwait accepts the application of Article 7(1) alone as an interim measure, it intends where possible to adopt a limitation on benefits provision, in addition to or in replacement of Article 7(1), through bilateral negotiation.

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

Pursuant to Article 7(17)(a) of the Convention, the State of Kuwait considers that the following agreements are not subject to a reservation described in 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
4	Bulgaria	Article 12(7)
9	Czech Republic	Article 27(4)
15	India	Article 27
19	Korea (South)	Article 28A
44	United Kingdom	Articles 10(6),11(5),12(7),22(4), P.(4)

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

### ***Reservation***

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

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

### ***Reservation***

Pursuant to Article 9(6)(a) of the Convention, the State of Kuwait 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 State of Kuwait 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 State of Kuwait reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

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

### ***Reservation***

Pursuant to Article 12(4) of the Convention, the State of Kuwait 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

### *Notification of Choice of Optional Provisions*

Pursuant to Article 13(7) of the Convention, the State of Kuwait 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 State of Kuwait 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	<i>Armenia</i>	Article 5(4)
2	<i>Belgium</i>	Article 5 (4)
3	<i>Bosnia and Herzegovina</i>	Article 5(6)
4	<i>Bulgaria</i>	Article 5 (4)
5	<i>Canada</i>	Article 5(6)
6	<i>China (People's Republic of)</i>	Article 5 (4)
7	<i>Croatia</i>	Article 5 (7)
8	<i>Cyprus</i>	Article 5 (6)
9	<i>Czech Republic</i>	Article 5 (6)
10	<i>Denmark</i>	Article 5 (6)
11	<i>Egypt</i>	Article 5 (6)
12	<i>France</i>	Article 5A(4)
13	<i>Greece</i>	Article 5 (6)
14	<i>Hong Kong (China)</i>	Article 5 (4)
15	<i>India</i>	Article 5 (5)
16	<i>Ireland</i>	Article 5 (6)
17	<i>Japan</i>	Article 5 (4)
18	<i>Kenya</i>	Article 5(6)
19	<i>Korea</i>	Article 5(5)
20	<i>Lithuania</i>	Article 5(4)
21	<i>Malaysia</i>	Article 5 (3)
22	<i>Malta</i>	Article 5 (6)
23	<i>Mauritius</i>	Article 5(6)
24	<i>Mexico</i>	Article 5 (7)
25	<i>Morocco</i>	Article 5(4)
26	<i>Netherlands</i>	Article 5 (6)
27	<i>Pakistan</i>	Article 5 (6)
28	<i>Portugal</i>	Article 5 (6)
29	<i>Romania</i>	Article 5 (4)

30	<i>Russia</i>	Article 5 (6)
31	<i>Senegal</i>	Article 5 (7)
32	<i>Serbia</i>	Article 5 (5)
33	<i>Seychelles</i>	Article 5(5)
34	<i>Singapore</i>	Article 5(6)
35	<i>Slovak Republic</i>	Article 5 (4)
36	<i>Slovenia</i>	Article 5 (5)
37	<i>South Africa</i>	Article 5 (6)
38	<i>Sri Lanka</i>	Article 5(6)
39	<i>Spain</i>	Article 5 (6)
40	<i>Switzerland</i>	Article 5(4)
41	<i>Thailand</i>	Article 5(4)
42	<i>Tunisia</i>	Article 5(4)
43	<i>Turkey</i>	Article 5 (3)
44	<i>United Kingdom</i>	Article 5(5)
45	<i>Vietnam</i>	Article 5(6)

## Article 16 – Mutual Agreement Procedure

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

Pursuant to Article 16(6)(a) of the Convention, the State of Kuwait 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	<i>Armenia</i>	Article 25(1), first sentence
2	<i>Belgium</i>	Article 25(1), first sentence
3	<i>Bosnia and Herzegovina</i>	Article 26(1), first sentence
4	<i>Bulgaria</i>	Article 26(1), first sentence
5	<i>Canada</i>	Article 25(1), first sentence
6	<i>China (People's Republic of)</i>	Article 26(1), first sentence
7	<i>Croatia</i>	Article 25(1), first sentence
8	<i>Cyprus</i>	Article 24(1), first sentence
9	<i>Czech Republic</i>	Article 25(1), first sentence
10	<i>Denmark</i>	Article 25(1), first sentence
11	<i>Egypt</i>	Article 25(1), first sentence
12	<i>France</i>	Article 20(1), first sentence
13	<i>Greece</i>	Article 26(1), first sentence
14	<i>Hong Kong (China)</i>	Article 23(1), first sentence
15	<i>India</i>	Article 25(1), first sentence
16	<i>Ireland</i>	Article 24(1), first sentence
17	<i>Japan</i>	Article 24(1), first sentence



18	<i>Kenya</i>	Article 25(1), first sentence
19	<i>Korea (South)</i>	Article 26(1), first sentence
20	<i>Lithuania</i>	Article 25(1), first sentence
21	<i>Malaysia</i>	Article 25(1), first sentence
22	<i>Malta</i>	Article 25(1), first sentence
23	<i>Mauritius</i>	Article 26(1), first sentence
24	<i>Mexico</i>	Article 25(1), first sentence
25	<i>Morocco</i>	Article 25(1), first sentence
26	<i>Netherlands</i>	Article 26(1), first sentence
27	<i>Pakistan</i>	Article 25(1), first sentence
28	<i>Portugal</i>	Article 25(1), first sentence
29	<i>Romania</i>	Article 26(1), first sentence
30	<i>Russia</i>	Article 26(1), first sentence
31	<i>Senegal</i>	Article 25(1), first sentence
32	<i>Serbia</i>	Article 25(1), first sentence
33	<i>Seychelles</i>	Article 25(1), first sentence
34	<i>Singapore</i>	Article 25(1), first sentence
35	<i>Slovak Republic</i>	Article 24(1), first sentence
36	<i>Slovenia</i>	Article 25(1), first sentence
37	<i>South Africa</i>	Article 25(1), first sentence
38	<i>Spain</i>	Article 25(1), first sentence
39	<i>Sri Lanka</i>	Article 25(1), first sentence
40	<i>Switzerland</i>	Article 25(1), first sentence
41	<i>Thailand</i>	Article 25(1), first sentence
42	<i>Tunisia</i>	Article 25(1), first sentence
43	<i>Turkey</i>	Article 27(1), first sentence
44	<i>United Kingdom</i>	Article 27(1)
45	<i>Vietnam</i>	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, the State of Kuwait 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
5	Canada	Article 25(1), second sentence
12	France	Article 20(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the State of Kuwait 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	<i>Armenia</i>	Article 25(1), second sentence
2	<i>Belgium</i>	Article 25(1), second sentence
3	<i>Bosnia and Herzegovina</i>	Article 26(1), second sentence
4	<i>Bulgaria</i>	Article 26(1), second sentence
6	<i>China (People's Republic of)</i>	Article 26(1), second sentence
7	<i>Croatia</i>	Article 25(1), second sentence
8	<i>Cyprus</i>	Article 24(1), second sentence
9	<i>Czech Republic</i>	Article 25(1), second sentence
10	<i>Denmark</i>	Article 25(1), second sentence
11	<i>Egypt</i>	Article 25(1), second sentence
13	<i>Greece</i>	Article 26(1), second sentence
14	<i>Hong Kong (China)</i>	Article 23(1), second sentence
15	<i>India</i>	Article 25(1), second sentence
16	<i>Ireland</i>	Article 24(1), second sentence
17	<i>Japan</i>	Article 24(1), second sentence
18	<i>Kenya</i>	Article 25(1), second sentence
19	<i>Korea (South)</i>	Article 26(1), second sentence
20	<i>Lithuania</i>	Article 25(1), second sentence
21	<i>Malaysia</i>	Article 25(1), second sentence
22	<i>Malta</i>	Article 25(1), second sentence
23	<i>Mauritius</i>	Article 26(1), second sentence
24	<i>Mexico</i>	Article 25(1), second sentence
25	<i>Morocco</i>	Article 25(1), second sentence
26	<i>Netherlands</i>	Article 26(1), second sentence
27	<i>Pakistan</i>	Article 25(1), second sentence
28	<i>Portugal</i>	Article 25(1), second sentence
29	<i>Romania</i>	Article 26(1), second sentence
30	<i>Russia</i>	Article 26(1), second sentence
31	<i>Senegal</i>	Article 25(1), second sentence
32	<i>Serbia</i>	Article 25(1), second sentence
33	<i>Seychelles</i>	Article 25(1), second sentence
34	<i>Singapore</i>	Article 25(1), second sentence
35	<i>Slovak Republic</i>	Article 24(1), second sentence
36	<i>Slovenia</i>	Article 25(1), second sentence
37	<i>South Africa</i>	Article 25(1), second sentence
38	<i>Spain</i>	Article 25(1), second sentence
39	<i>Sri Lanka</i>	Article 25(1), second sentence
40	<i>Switzerland</i>	Article 25(1), second sentence
41	<i>Thailand</i>	Article 25(1), second sentence
42	<i>Tunisia</i>	Article 25(1), second sentence
45	<i>Vietnam</i>	Article 25(1), second sentence

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

Listed Agreement Number	Other Contracting Jurisdiction
2	Belgium
24	Mexico
40	Switzerland
43	Turkey
45	United Kingdom

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

Listed Agreement Number	Other Contracting Jurisdiction
2	Belgium
28	<i>Portugal</i>
33	<i>Seychelles</i>
44	<i>United Kingdom</i>

## Article 17 – Corresponding Adjustments

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

Pursuant to Article 17(4) of the Convention, the State of Kuwait considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 9(2)
2	Belgium	Article 9(2)
3	Bosnia and Herzegovina	Article 9(2)
4	Bulgaria	Article 9(2)
5	Canada	Article 9(2)
6	China	Article 9(2)
7	Croatia	Article 9(2)
8	Cyprus	Article 9(2)
9	Czech Republic	Article 9(2)
10	Denmark	Article 9(2)

11	Egypt	Article 9(2)
13	Greece	Article 9(2)
14	Hong Kong	Article 9(2)
15	India	Article 9(2)
16	Ireland	Article 9(2)
17	Japan	Article 9(2)
18	Kenya	Article 9(2)
19	Lithuania	Article 9(2)
22	Malta	Article 9(2)
23	Mauritius	Article 9(2)
24	Mexico	Article 9(2)
25	Morocco	Article 9(2)
26	Netherlands	Article 9(2)
27	Pakistan	Article 9(2)
28	Portugal	Article 9(2)
29	Romania	Article 9(2)
30	Russia	Article 9(2)
31	Senegal	Article 9(2)
32	Serbia	Article 9(2)
33	Seychelles	Article 9(2)
34	Singapore	Article 9(2)
35	Slovak Republic	Article 9(2)
36	Slovenia	Article 9(2)
37	South Africa	Article 9(2)
38	Spain	Article 9(2)
39	Sri Lanka	Article 9(2)
41	Thailand	Article 9(2)
42	Tunisia	Article 9(2)
43	Turkey	Article 9(2)
44	United Kingdom	Article 9(2)
45	Vietnam	Article 9(2)