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THE REPUBLIC OF LATVIA

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 LATVIA 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, LATVIA wishes the following agreement(s) to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE REPUBLIC OF AUSTRIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	AUSTRIA	Original	14-12-2005	16-05-2007
2	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA 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	03-10-2005	19-04-2006
3	CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE KINGDOM OF BELGIUM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	BELGIUM	Original	21-04-1999	07-05-2003
4	CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE REPUBLIC OF BULGARIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	BULGARIA	Original	04-12-2003	18-08-2004
5	CONVENTION BETWEEN THE REPUBLIC OF LATVIA 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	THE CZECH REPUBLIC	Original	25-10-1994	22-05-1995
6	CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE KINGDOM OF DENMARK FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	DENMARK	Original	10-12-1993	27-12-1993

7	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF KOREA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	KOREA	Original	15-06-2008	26-12-2009
8	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF FRANCE FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	FRANCE	Original	14-04-1997	01-05-2001
9	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA 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	THE HELLENIC REPUBLIC	Original	27-03-2002	07-03-2005
10	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND GEORGIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	GEORGIA	Original	13-10-2004	04-04-2005
			Amending Instrument (a)	29-05-2012	27-11-2012
11	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF CROATIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	CROATIA	Original	19-05-2000	27-02-2001
12	CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE REPUBLIC OF FINLAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	FINLAND	Original	23-03-1993	30-12-1993
13	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF ESTONIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	ESTONIA	Original	11-02-2002	21-11-2002

14	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA 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	18-09-2013	28-12-2013
15	CONVENTION BETWEEN THE GOVERNMENT OF IRELAND AND THE GOVERNMENT OF THE REPUBLIC OF LATVIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS	IRELAND	Original	13-11-1997	17-02-1998
16	CONVENTION BETWEEN THE GOVERNMENT OF THE ITALIAN REPUBLIC AND THE GOVERNMENT OF THE REPUBLIC OF LATVIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL AND THE PREVENTION OF FISCAL EVASION	THE ITALIAN REPUBLIC	Original	21-05-1997	16-06-2008
			Amending Instrument (a)	09-12-2004	16-06-2008
17	CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE REPUBLIC OF ICELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	ICELAND	Original	19-10-1994	27-12-1995
18	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE STATE OF ISRAEL FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE STATE OF ISRAEL	Original	20-02-2006	13-07-2006
19	CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND CANADA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	CANADA	Original	26-04-1995	12-12-1995
20	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA 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	26-09-2014	01-06-2015

21	CONVENTION BETWEEN THE REPUBLIC OF LATVIA 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	06-09-2001	02-12-2002
22	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE RUSSIAN FEDERATION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE RUSSIAN FEDERATION	Original	20-12-2010	06-11-2012
23	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA 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 ON CAPITAL	CHINA	Original	07-06-1996	27-01-1997
			Amending Instrument (a)	24-08-2011	19-05-2012
24	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA 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	THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	Original	08-05-1996	30-12-1996
25	CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE REPUBLIC OF LITHUANIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	LITHUANIA	Original	17-12-1993	30-12-1994
26	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF 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	GRAND DUCHY OF LUXEMBOURG	Original	14-06-2004	14-04-2006

27	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA 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	22-05-2000	24-10-2000
28	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE UNITED MEXICAN STATES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE UNITED MEXICAN STATES	Original	20-04-2012	02-03-2013
29	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF MOLDOVA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	MOLDOVA	Original	25-02-1998	24-06-1998
30	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE COUNCIL OF MINISTERS OF SERBIA AND MONTENEGRO FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	MONTENEGRO	Original	22-11-2005	19-05-2006
31	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE KINGDOM OF THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	KINGDOM OF THE NETHERLANDS	Original	14-03-1994	29-01-1995
32	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE KINGDOM OF NORWAY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	KINGDOM OF NORWAY	Original	19-07-1993	30-12-1993

33	CONVENTION BETWEEN THE REPUBLIC OF LATVIA 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	17-11-1993	30-11-1994
34	CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE PORTUGUESE REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE PORTUGUESE REPUBLIC	Original	19-06-2001	07-03-2003
35	CONVENTION BETWEEN THE REPUBLIC OF LATVIA 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	25-03-2002	28-11-2002
36	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE COUNCIL OF MINISTERS OF SERBIA AND MONTENEGRO FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	SERBIA	Original	22-11-2005	19-05-2006
37	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	SINGAPORE	Original	06-10-1999	18-02-2000
38	CONVENTION BETWEEN THE REPUBLIC OF LATVIA 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	THE SLOVAK REPUBLIC	Original	11-03-1999	12-06-2000
39	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA 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	17-04-2002	18-11-2002

40	CONVENTION BETWEEN THE REPUBLIC OF LATVIA 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	04-09-2003	14-12-2004
41	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF TURKEY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	TURKEY	Original	03-06-1999	23-12-2003
42	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	HUNGARY	Original	14-05-2004	22-12-2004
43	AGREEMENT BETWEEN THE REPUBLIC OF LATVIA AND THE FEDERAL REPUBLIC OF GERMANY FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE FEDERAL REPUBLIC OF GERMANY	Original	21-02-1997	26-09-1998
44	CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE KINGDOM OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE KINGDOM OF SWEDEN	Original	05-04-1993	30-12-1993
45	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA 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	14-05-2004	22-12-2004
46	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA 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	THE HONG KONG SPECIAL ADMINISTRATIVE REGION OF THE PEOPLE'S REPUBLIC OF CHINA	Original	13-04-2016	N/A

47	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA 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	24-05-2016	27-10-2016
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Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, LATVIA 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, LATVIA 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, LATVIA reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, LATVIA 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, LATVIA 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, LATVIA 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, LATVIA 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 Commissionaire Arrangements and Similar Strategies

Reservation

Pursuant to Article 12(4) of the Convention, LATVIA 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, LATVIA 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, LATVIA 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, LATVIA 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, LATVIA 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, LATVIA 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
19	CANADA	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, LATVIA 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	AUSTRIA	Article 26(1), second sentence
2	AZERBAIJAN	Article 26(1), second sentence
3	BELGIUM	Article 25(1), second sentence
4	BULGARIA	Article 25(1), second sentence
5	THE CZECH REPUBLIC	Article 26(1), second sentence
6	DENMARK	Article 26(1), second sentence
7	KOREA	Article 25(1), second sentence
8	FRANCE	Article 25(1), second sentence
9	THE HELLENIC REPUBLIC	Article 26(1), second sentence
10	GEORGIA	Article 26(1), second sentence

11	CROATIA	Article 25(1), second sentence
12	FINLAND	Article 25(1), second sentence
13	ESTONIA	Article 25(1), second sentence
14	INDIA	Article 25(1), second sentence
15	IRELAND	Article 25(1), second sentence
16	THE ITALIAN REPUBLIC	Article 27(1), second sentence
17	ICELAND	Article 25(1), second sentence
18	ISRAEL	Article 25(1), second sentence
20	QATAR	Article 25(1), second sentence
21	KAZAKHSTAN	Article 26(1), second sentence
22	THE RUSSIAN FEDERATION	Article 26(1), second sentence
23	CHINA	Article 27(1), second sentence
25	LITHUANIA	Article 25(1), second sentence
26	GRAND DUCHY OF LUXEMBOURG	Article 26(1), second sentence
27	MALTA	Article 25(1), second sentence
28	THE UNITED MEXICAN STATES	Article 24(1), second sentence
29	MOLDOVA	Article 25(1), second sentence
30	MONTENEGRO	Article 26(1), second sentence
31	KINGDOM OF THE NETHERLANDS	Article 27(1), second sentence
32	KINGDOM OF NORWAY	Article 26(1), second sentence
33	POLAND	Article 26(1), second sentence
34	THE PORTUGUESE REPUBLIC	Article 26(1), second sentence
35	ROMANIA	Article 26(1), second sentence
36	SERBIA	Article 26(1), second sentence
37	SINGAPORE	Article 25(1), second sentence
38	THE SLOVAK REPUBLIC	Article 25(1), second sentence
39	SLOVENIA	Article 26(1), second sentence
40	SPAIN	Article 26(1), second sentence
41	TURKEY	Article 24(1), second sentence
42	HUNGARY	Article 25(1), second sentence
43	THE FEDERAL REPUBLIC OF GERMANY	Article 25(1), second sentence
44	THE KINGDOM OF SWEDEN	Article 25(1), second sentence
45	UKRAINE	Article 27(1), second sentence
46	THE HONG KONG SPECIAL ADMINISTRATIVE REGION OF THE PEOPLE'S REPUBLIC OF CHINA	Article 23(1), second sentence
47	CYPRUS	Article 25(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, LATVIA 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
28	THE UNITED MEXICAN STATES

Pursuant to Article 16(6)(c)(ii) of the Convention, LATVIA 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
16	THE ITALIAN REPUBLIC
19	CANADA
28	THE UNITED MEXICAN STATES
24	THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND

Pursuant to Article 16(6)(d)(ii) of the Convention, LATVIA 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
3	BELGIUM
15	IRELAND
16	THE ITALIAN REPUBLIC
24	THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND
46	UKRAINE

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(a) of the Convention, LATVIA reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	AUSTRIA	Article 9(2)
2	AZERBAIJAN	Article 9(2)
3	BELGIUM	Article 9(2)
6	DENMARK	Article 9(2)
7	KOREA	Article 9(2)
9	THE HELLENIC REPUBLIC	Article 9(2)
10	GEORGIA	Article 9(2)
11	CROATIA	Article 9(2)
12	FINLAND	Article 9(2)
13	ESTONIA	Article 9(2)
14	INDIA	Article 9(2)
15	IRELAND	Article 9(2)
16	THE ITALIAN REPUBLIC	Protocol, g)
17	ICELAND	Article 9(2)
18	THE STATE OF ISRAEL	Article 9(2)
19	CANADA	Article 9(2)
20	QATAR	Article 9(2)
21	KAZAKHSTAN	Article 9(2)

22	THE RUSSIAN FEDERATION	Article 9(2)
23	THE PEOPLE'S REPUBLIC OF CHINA	Article 9(2)
24	THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	Article 9(2)
25	LITHUANIA	Article 9(2)
26	THE GRAND DUCHY OF LUXEMBOURG	Article 9(2)
27	MALTA	Article 9(2)
28	THE UNITED MEXICAN STATES	Article 9(2)
29	MOLDOVA	Article 9(2)
31	THE KINGDOM OF THE NETHERLANDS	Article 9(2)
32	KINGDOM OF NORWAY	Article 9(2)
33	POLAND	Article 9(2)
34	THE PORTUGUESE REPUBLIC	Article 9(2)
35	ROMANIA	Article 9(2)
37	SINGAPORE	Article 9(2)
38	THE SLOVAK REPUBLIC	Article 9(2)
40	THE KINGDOM OF SPAIN	Article 9(2)
41	TURKEY	Article 9(2)
42	HUNGARY	Article 9(2)
44	THE KINGDOM OF SWEDEN	Article 9(2)
45	UKRAINE	Article 9(2)
46	THE HONG KONG SPECIAL ADMINISTRATIVE REGION OF THE PEOPLE'S REPUBLIC OF CHINA	Article 9(2)

Pursuant to Article 17(3)(b) of the Convention, LATVIA 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.

Article 35 – Entry into Effect

Reservation

Pursuant to Article 35(7)(a) of the Convention, LATVIA reserves the right to replace:

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

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

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

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

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

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

- vii) the references in Article 36(1) and (2) (Entry into Effect of Part VI) to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”;

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

- viii) the reference in Article 36(3) (Entry into Effect of Part VI) to “the date of the communication by the Depository of the notification of the extension of the list of agreements”;
- ix) the references in Article 36(4) (Entry into Effect of Part VI) to “the date of the communication by the Depository of the notification of withdrawal of the reservation”, “the date of the communication by the Depository of the notification of replacement of the reservation” and “the date of the communication by the Depository of the notification of withdrawal of the objection to the reservation”; and
- x) the reference in Article 36(5) (Entry into Effect of Part VI) to “the date of the communication by the Depository of the additional notification”;

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

Notification of Completion of Internal Procedures

Pursuant to Article 35(7)(b) of the Convention, LATVIA hereby notifies that it has completed its internal procedures for the entry into effect of the provisions of the Convention with respect to the following agreement(s).

Listed Agreement Number	Other Contracting Jurisdiction
[X]	Jurisdiction [Y]