

		double taxation and the prevention of fiscal evasion with respect to taxes on income,
15.	Egypt	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and profits,
16.	Fiji	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17.	Finland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
19.	Germany	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
20.	Hong Kong	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
21.	Hungary	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <and to further develop and facilitate their economic relationship>,
22.	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>,
23.	Indonesia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24.	Iran	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25.	Ireland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
26.	Italy	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27.	Japan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
28.	Jordan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
29.	Kazakhstan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
30.	Korea	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
31.	Kuwait	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>,
32.	Kyrgyz Republic	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
33.	Lao	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
34.	Lebanon	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
35.	Luxembourg	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
36.	Malta	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
37.	Mauritius	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
38.	Mongolia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
39.	Morocco	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
40.	Myanmar	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
41.	Namibia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
42.	Netherlands	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
43.	New Zealand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
44.	Norway	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
45.	Pakistan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
46.	Papua New Guinea	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
47.	Philippines	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

48.	Poland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
49.	Qatar	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
50.	Romania	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 and strengthen the economic relations between the two countries>,
51.	Russia	Desiring to conclude an Agreement for the avoidance of Double taxation with respect to taxes on income <and with the view to promote economic co-operation between the two countries>,
52.	San Marino	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
53.	Saudi Arabia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
54.	Senegal	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
55.	Seychelles	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
56.	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
57.	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,
58.	South Africa	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
59.	Spain	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
60.	Sri Lanka	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
61.	Sudan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
62.	Sweden	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
63.	Switzerland	Desiring to conclude an Agreement for the Avoidance of Double Taxation with respect to Taxes on Income,

64.	Syria	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
65.	Thailand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
66.	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
67.	Turkmenistan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <and promote economic development between two countries>,
68.	UAE	Desiring <to promote and strengthen economic relation by> concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
69.	United Kingdom	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
70.	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 profits,
71.	Venezuela	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
72.	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
73.	Zimbabwe	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Article 7 – Prevention of Treaty Abuse

Notification

Pursuant to Article 7(17)(a) of the Convention, Malaysia considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
10.	Chile	Articles 10(6), 11(7), 12(7)
22.	India	Article 28 (2), (3)
29.	Kazakhstan	Article 11(7), 12(7)
46.	Papua New Guinea	Article 11(10)
48.	Poland	Articles 10(6),11(8),12(7),13(7)
69.	United Kingdom	Articles 10(6), 11(7), 12(7)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, Malaysia 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, Malaysia 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, Malaysia 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, Malaysia 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, Malaysia 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.	Albania	Article 5(5)(a)
2.	Australia	Article 5(5)(a)
3.	Austria	Article 5(6)(a)
4.	Bahrain	Article 5(5)
5.	Bangladesh	Article 5(5)(a)
6.	Belgium	Article 5(5)(a)
7.	Bosnia Herzegovina	Article 5(6)(a)
8.	Brunei Darussalam	Article 5(5)(a)
9.	Canada	Article 5(5)(a)
10.	Chile	Article 5(5)(a)
11.	China	Article 5(5)
12.	Croatia	Article 5(5)
13.	Czech Republic	Article 5(4)
14.	Denmark	Article 5(5)(a)
15.	Egypt	Article 5(5)
16.	Fiji	Article 5(5)(a)
17.	Finland	Article 5(6)(a)
18.	France	Article 5(5)(a)
19.	Germany	Article 5(6)(a)
20.	Hong Kong	Article 5(5)(a)
21.	Hungary	Article 5(5)(a)
22.	India	Article 5(5)(a)
23.	Indonesia	Article 5(5)(a)
24.	Iran	Article 5(5)(a)
25.	Ireland	Article 5(6)(a)
26.	Italy	Article 5(5)(a)
27.	Japan	Article 5(5)(a)
28.	Jordan	Article 5(5)(a)
29.	Kazakhstan	Article 5(5)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
30.	Korea	Article 5(6)
31.	Kuwait	Article 5(5)(a)
32.	Kyrgyz Republic	Article 5(6)(a)
33.	Laos	Article 5(6)(a)
34.	Lebanon	Article 5(7)(a)
35.	Luxembourg	Article 5(6)(a)
36.	Malta	Article 5(5)(a)
37.	Mauritius	Article 5(4)(a)
38.	Mongolia	Article 5(5)(a)
39.	Morocco	Article 5(4)
40.	Myanmar	Article 5(4)(a)
41.	Namibia	Article 5(4)(a)
42.	Netherlands	Article 5(5)(a)
43.	New Zealand	Article 4(5)(a)
44.	Norway	Article 2(l)(v)(aa)
45.	Pakistan	Article 5(5)(a)
46.	Papua New Guinea	Article 5(5)(a)
47.	Philippines	Article 5(5)(a)
48.	Poland	Article 5(5)(a)
49.	Qatar	Article 5(4)(a)
50.	Romania	Article 5(5)(a)
51.	Russia	Article 5(5)(a)
52.	San Marino	Article 5(6)(a)
53.	Saudi Arabia	Article 5(5)(a)
54.	Senegal	Article 5(6)(a)
55.	Seychelles	Article 5(5)(a)
56.	Singapore	Article 5(5)(a)
57.	Slovak Republic	Article 5(6)(a)
58.	South Africa	Article 5(5)(a)
59.	Spain	Article 5(6)(a)
60.	Sri Lanka	Article 5(5)(a)
61.	Sudan	Article 5(5)(a)
62.	Sweden	Article 5(6)(a)
63.	Switzerland	Article 5(5)(a)
64.	Syria	Article 5(5)(a)
65.	Thailand	Article 5(5)(a)
66.	Turkey	Article 5(4)
67.	Turkmenistan	Article 5(5)(a)
68.	UAE	Article 5(5)(a)
69.	United Kingdom	Article 5(5)(a)
70.	Uzbekistan	Article 5(5)(a)
71.	Venezuela	Article 5(6)(i)
72.	Vietnam	Article 5(6)(a)
73.	Zimbabwe	Article 5(5)(a)

Pursuant to Article 12(6) of the Convention, Malaysia considers that the following agreement(s) contain(s) 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
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Listed Agreement Number	Other Contracting Jurisdiction	Provision
1.	Albania	Article 5(6)
2.	Australia	Article 5(6)
3.	Austria	Article 5(7)
4.	Bahrain	Article 5(6)
5.	Bangladesh	Article 5(6)
6.	Belgium	Article 5(6)
7.	Bosnia Herzegovina	Article 5(7)
8.	Brunei Darussalam	Article 5(6)
9.	Canada	Article 5(6)
10.	Chile	Article 5(7)
11.	China	Article 5(6)
12.	Croatia	Article 5(6)
13.	Czech Republic	Article 5(5)
14.	Denmark	Article 5(6)
15.	Egypt	Article 5(7)
16.	Fiji	Article 5(6)
17.	Finland	Article 5(7)
18.	France	Article 5(6)
19.	Germany	Article 5(7)
20.	Hong Kong	Article 5(6)
21.	Hungary	Article 5(6)
22.	India	Article 5(7)
23.	Indonesia	Article 5(6)
24.	Iran	Article 5(6)
25.	Ireland	Article 5(7)
26.	Italy	Article 5(6)
27.	Japan	Article 5(6)
28.	Jordan	Article 5(6)
29.	Kazakhstan	Article 5(6)
30.	Kuwait	Article 5(6)
31.	Korea	Article 5(7)
32.	Kyrgyz Republic	Article 5(7)
33.	Laos	Article 5(7)
34.	Lebanon	Article 5(8)
35.	Luxembourg	Article 5(7)
36.	Malta	Article 5(6)
37.	Mauritius	Article 5(5)
38.	Mongolia	Article 5(6)
39.	Morocco	Article 5(5)
40.	Myanmar	Article 5(6)
41.	Namibia	Article 5(5)
42.	Netherlands	Article 5(6)
43.	New Zealand	Article 4(6)
44.	Norway	Article II(1)(I)(vi)
45.	Pakistan	Article 5(6)
46.	Papua New Guinea	Article 5(6)
47.	Philippines	Article 5(6)
48.	Poland	Article 5(6)
49.	Qatar	Article 5(5)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
50.	Romania	Article 5(6)
51.	Russia	Article 5(6)
52.	San Marino	Article 5(7)
53.	Saudi Arabia	Article 5(6)
54.	Senegal	Article 5(8)
55.	Seychelles	Article 5(6)
56.	Singapore	Article 5(6)
57.	Slovak Republic	Article 5(7)
58.	South Africa	Article 5(6)
59.	Spain	Article 5(7)
60.	Sri Lanka	Article 5(7)
61.	Sudan	Article 5(6)
62.	Sweden	Article 5(7)
63.	Switzerland	Article 5(6)
64.	Syria	Article 5(6)
65.	Thailand	Article 5(6)
66.	Turkey	Article 5(5)
67.	Turkmenistan	Article 5(7)
68.	UAE	Article 5(6)
69.	United Kingdom	Article 5(6)
70.	Uzbekistan	Article 5(6)
71.	Venezuela	Article 5(7)
72.	Vietnam	Article 5(7)
73.	Zimbabwe	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, Malaysia 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, Malaysia 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.	Albania	Article 5(3)
2.	Australia	Article 5(3)
3.	Austria	Article 5(4)
4.	Bahrain	Article 5(3)
5.	Bangladesh	Article 5(3)

6.	Belgium	Article 5(3)
7.	Bosnia Herzegovina	Article 5(5)
8.	Brunei Darussalam	Article 5(4)
9.	Canada	Article 5(3)
10.	Chile	Article 5(4)
11.	China	Article 5(4)
12.	Croatia	Article 5(4)
13.	Czech Republic	Article 5(3)
14.	Denmark	Article 5(3)
15.	Egypt	Article 5(4)
16.	Fiji	Article 5(3)
17.	Finland	Article 5(4)
18.	France	Article 5(3)
19.	Germany	Article 5(4)
20.	Hong Kong	Article 5(4)
21.	Hungary	Article 5(3)
22.	India	Article 5(4)
23.	Indonesia	Article 5(3)
24.	Iran	Article 5(3)
25.	Ireland	Article 5(4)
26.	Italy	Article 5(3)
27.	Japan	Article 5(4)
28.	Jordan	Article 5(3)
29.	Kazakhstan	Article 5(4)
30.	Kuwait	Article 5(3)
31.	Korea	Article 5(4)
32.	Kyrgyz Republic	Article 5(4)
33.	Laos	Article 5(4)
34.	Lebanon	Article 5(6)
35.	Luxembourg	Article 5(4)
36.	Malta	Article 5(3)
37.	Mauritius	Article 5(3)
38.	Mongolia	Article 5(3)
39.	Morocco	Article 5(3)
40.	Myanmar	Article 5(3)
41.	Namibia	Article 5(3)
42.	Netherlands	Article 5(4)
43.	New Zealand	Article 4(3)
44.	Norway	Article II(I)(iii)
45.	Pakistan	Article 5(3)
46.	Papua New Guinea	Article 5(4)
47.	Philippines	Article 5(3)
48.	Poland	Article 5(3)
49.	Qatar	Article 5(3)
50.	Romania	Article 5(3)
51.	Russia	Article 5(3)
52.	San Marino	Article 5(5)
53.	Saudi Arabia	Article 5(4)
54.	Senegal	Article 5(5)
55.	Seychelles	Article 5(4)

56.	Singapore	Article 5(3)
57.	Slovak Republic	Article 5(5)
58.	South Africa	Article 5(4)
59.	Spain	Article 5(5)
60.	Sri Lanka	Article 5(4)
61.	Sudan	Article 5(3)
62.	Sweden	Article 5(4)
63.	Switzerland	Article 5(3)
64.	Syria	Article 5(4)
65.	Thailand	Article 5(3)
66.	Turkey	Article 5(3)
67.	Turkmenistan	Article 5(4)
68.	UAE	Article 5(4)
69.	United Kingdom	Article 5(3)
70.	Uzbekistan	Article 5(3)
71.	Venezuela	Article 5(5)
72.	Vietnam	Article 5(4)
73.	Zimbabwe	Article 5(3)

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, Malaysia reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, Malaysia considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1.	Albania	Article 26(1), first sentence
2.	Australia	Article 24(1), first sentence
3.	Austria	Article 24(1), first sentence
4.	Bahrain	Article 27(1), first sentence
5.	Bangladesh	Article 25(1), first sentence
6.	Belgium	Article 25(1), first sentence
7.	Bosnia Herzegovina	Article 25(1), first sentence
8.	Brunei	Article 25(1), first sentence
9.	Canada	Article XXVI(1), first sentence
10.	Chile	Article 24(1), first sentence
11.	China PR	Article 25(1), first sentence
12.	Croatia	Article 25(1), first sentence
13.	Czech Republic	Article 26(1)
14.	Denmark	Article 24(1)
15.	Egypt	Article 25(1), first sentence
16.	Fiji	Article 26(1), first sentence
17.	Finland	Article 23(1), first sentence
18.	France	Article 25(1), first sentence
19.	Germany	Article 25(1), first sentence
20.	Hong Kong	Article 25(1), first sentence
21.	Hungary	Article 25(1), first sentence
22.	India	Article 26(1), first sentence
23.	Indonesia	Article 24(1), first sentence
24.	Iran	Article 25(1), first sentence
25.	Ireland	Article 26(1), first sentence
26.	Italy	Article 25(1), first sentence
27.	Japan	Article 24(1), first sentence
28.	Jordan	Article 26(1), first sentence
29.	Kazakhstan	Article 25(1), first sentence
30.	Korea	Article 25(1), first sentence
31.	Kuwait	Article 25(1), first sentence
32.	Kyrgyz Republic	Article 27(1), first sentence
33.	Laos	Article 25(1), first sentence
34.	Lebanon	Article 24(1), first sentence
35.	Luxembourg	Article 28(1), first sentence
36.	Malta	Article 26(1), first sentence
37.	Mauritius	Article 23(1), first sentence
38.	Mongolia	Article 26(1), first sentence
39.	Morocco	Article 26(1), first sentence
40.	Myanmar	Article 27(1), first sentence
41.	Namibia	Article 25(1), first sentence

42.	Netherlands	Article 25(1), first sentence
43.	New Zealand	Article 21(1), first sentence
44.	Norway	Article 23(1)
45.	Pakistan	Article 26(1), first sentence
46.	Papua New Guinea	Article 26(1), first sentence
47.	Philippines	Article 24(1), first sentence
48.	Poland	Article 25(1), first sentence
49.	Qatar	Article 26(1), first sentence
50.	Romania	Article 25(1), first sentence
51.	Russia	Article 23(1), first sentence
52.	San Marino	Article 26(1), first sentence
53.	Saudi Arabia	Article 24(1), first sentence
54.	Senegal	Article 25(1), first sentence
55.	Seychelles	Article 25(1), first sentence
56.	Singapore	Article 25(1), first sentence
57.	Slovak Republic	Article 25(1), first sentence
58.	South Africa	Article 25(1), first sentence
59.	Spain	Article 24(1), first sentence
60.	Sri Lanka	Article 25(1), first sentence
61.	Sudan	Article 25(1), first sentence
62.	Sweden	Article 25(1), first sentence
63.	Switzerland	Article 23(1), first sentence
64.	Syria	Article 26(1), first sentence
65.	Thailand	Article 25(1), first sentence
66.	Turkey	Article 24(1)
67.	Turkmenistan	Article 24(1), first sentence
68.	United Arab Emirates	Article 25(1), first sentence
69.	United Kingdom	Article 27(1)
70.	Uzbekistan	Article 24(1), first sentence
71.	Venezuela	Article 26(1), first sentence
72.	Vietnam	Article 26(1), first sentence
73.	Zimbabwe	Article 26(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Malaysia 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
2.	Australia	Article 24(1), second sentence
6.	Belgium	Article 25(1), second sentence
9.	Canada	Article XXVI(1), second sentence
17.	Finland	Article 23(1), second sentence
42.	Netherlands	Article 25(1), second sentence
45.	Pakistan	Article 26(1), second sentence
49.	Qatar	Article 26(1), second sentence

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1.	Albania	Article 26(1), second sentence
3.	Austria	Article 24(1), second sentence
4.	Bahrain	Article 27(1), second sentence
5.	Bangladesh	Article 25(1), second sentence
7.	Bosnia Herzegovina	Article 25(1), second sentence
8.	Brunei	Article 25(1), second sentence
10.	Chile	Article 24(1), second sentence
11.	China PR	Article 25(1), second sentence
12.	Croatia	Article 25(1), second sentence
15..	Egypt	Article 25(1), second sentence
16.	Fiji	Article 26(1), second sentence
19.	Germany	Article 25(1), second sentence
20.	Hong Kong	Article 25(1), second sentence
21.	Hungary	Article 25(1), second sentence
22.	India	Article 26(1), second sentence
23.	Indonesia	Article 24(1), second sentence
24.	Iran	Article 25(1), second sentence
25.	Ireland	Article 26(1), second sentence
27.	Japan	Article 24(1), second sentence
28.	Jordan	Article 26(1), second sentence
29.	Kazakhstan	Article 25(1), second sentence
30.	Korea	Article 25(1), second sentence
31.	Kuwait	Article 25(1), second sentence
32.	Kyrgyz Republic	Article 27(1), second sentence
33.	Laos	Article 25(1), second sentence
34.	Lebanon	Article 24(1), second sentence
35.	Luxembourg	Article 28(1), second sentence
36.	Malta	Article 26(1), second sentence
37.	Mauritius	Article 23(1), second sentence
38.	Mongolia	Article 26(1), second sentence
39.	Morocco	Article 26(1), second sentence
40.	Myanmar	Article 27(1), second sentence
41.	Namibia	Article 25(1), second sentence
46.	Papua New Guinea	Article 26(1), second sentence
47.	Philippines	Article 24(1), second sentence
48.	Poland	Article 25(1), second sentence
51.	Russia	Article 23(1), second sentence
52.	San Marino	Article 26(1), second sentence
53.	Saudi Arabia	Article 24(1), second sentence
54.	Senegal	Article 25(1), second sentence
55.	Seychelles	Article 25(1), second sentence
56.	Singapore	Article 25(1), second sentence
57.	Slovak Republic	Article 25(1), second sentence

58.	South Africa	Article 25(1), second sentence
59.	Spain	Article 24(1), second sentence
60.	Sri Lanka	Article 25(1), second sentence
61.	Sudan	Article 25(1), second sentence
62.	Sweden	Article 25(1), second sentence
64.	Syria	Article 26(1), second sentence
67.	Turkmenistan	Article 24(1), second sentence
68.	United Arab Emirates	Article 25(1), second sentence
70.	Uzbekistan	Article 24(1), second sentence
71.	Venezuela	Article 26(1), second sentence
72.	Vietnam	Article 26(1), second sentence
73.	Zimbabwe	Article 26(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, Malaysia considers that the following agreement does not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
6.	Belgium

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

Listed Agreement Number	Other Contracting Jurisdiction
1.	Albania
2.	Australia
3.	Austria
4.	Bahrain
6.	Belgium
8.	Brunei
9.	Canada
10.	Chile
11.	China
12.	Croatia
13.	Czech Republic
14.	Denmark
15.	Egypt
16.	Fiji
18.	France
23.	Indonesia
24.	Iran
26.	Italy
28.	Jordan
29.	Kazakhstan
30.	Korea
37.	Mauritius
38.	Mongolia

39.	Morocco
40.	Myanmar
42.	Netherlands
43.	New Zealand
44.	Norway
45.	Pakistan
46.	Papua New Guinea
47.	Philippines
49.	Qatar
50.	Romania
51.	Russia
52.	San Marino
55.	Seychelles
56.	Singapore
61.	Sudan
63.	Switzerland
64.	Syria
65.	Thailand
66.	Turkey
68.	UAE
69.	United Kingdom
70.	Uzbekistan
72.	Vietnam
73.	Zimbabwe

Pursuant to Article 16(6)(d)(i) of the Convention, Malaysia 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
6.	Belgium
14.	Denmark
18.	France
44.	Norway

Pursuant to Article 16(6)(d)(ii) of the Convention, Malaysia 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
2.	Australia
6.	Belgium
9.	Canada
10.	Chile
14.	Denmark
26.	Italy
44.	Norway
45.	Pakistan
46.	Papua New Guinea
50.	Romania

69.	United Kingdom
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Article 17 – Corresponding Adjustments

Reservation

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2.	Australia	Article 9(3)
6.	Belgium	Article 9(2)
10.	Chile	Article 9(2)
12.	Croatia	Article 9(2)
19.	Germany	Article 9(2)
20.	Hong Kong	Article 9(2)
25.	Ireland	Article 9(2)
27.	Japan	Article 9(2)
33.	Laos	Article 9(2)
34.	Lebanon	Article 9(2)
35.	Luxembourg	Article 9(2)
48.	Poland	Article 9(2)
52.	San Marino	Article 9(2)
53.	Saudi Arabia	Article 9(2)
55.	Seychelles	Article 9(2)
56.	Singapore	Article 9(2)
57.	Slovak Republic	Article 9(2)
59.	Spain	Article 9(2)
62.	Sweden	Article 9(2)
64.	Syria	Article 9(2)
67.	Turkmenistan	Article 9(2)
69.	United Kingdom	Article 9(2)
71.	Venezuela	Article 9(2)

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

Reservation

Pursuant to Article 35(6) of the Convention, Malaysia reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.