

## **Republic of North Macedonia**

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

This document contains a list of reservations and notifications made by the Republic of North Macedonia to be confirmed upon deposit of the instrument of ratification, acceptance or approval subject to Articles 28(6) and 29(3) 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 Republic of North Macedonia wishes the following agreements to be covered by the Convention:

No	Title	Othe Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Agreement Between The Albanian Government And The Macedonian Government For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital And For The Prevention Of The Fiscal Evasion	Albania	Original	15-01-1998	02-09-1998
2	Agreement Between The Republic Of Macedonia And The Republic Of Austria For The Avoidance Of Double Taxation And For The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Austria	Original	10-09-2007	20-01-2008
3	Agreement Between The Government Of The Republic Of Macedonia 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	19-04-2013	12-08-2013
4	Agreement Between The Government Of The Republic Of Belarus And The Government Of The Republic Of Macedonia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital (Property)	Belarus	Original	19-05-2005	26-01-2006
5	Convention Between The Belgian Government And The Macedonian Government For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital And The Prevention Of Fiscal Evasion	Belgium	Original	06-07-2010	17-07-2017
6	Agreement Between The Government Of The Republic Of Macedonia And The Council Of Ministers Of Bosnia And Herzegovina For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Bosnia and Herzegovina	Original	24-09-2013	02-07-2014

7	Agreement Between The Republic Of Macedonia And The Republic Of Bulgaria For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Bulgaria	Original	22-02-1999	24-09-1999
8	Agreement Between The Government Of The Republic Of Macedonia 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 (People's Republic of)	Original	09-06-1997	29-11-1997
9	Agreement Between The Government Of The Republic Of Macedonia And The Government Of The Republic Of China For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Chinese Taipei	Original	09-06-1999	09-06-1999
10	Agreement Between The Republic Of Macedonia And The Republic Of Croatia For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Croatia	Original	06-07-1994	11-01-1996
11	Convention Between The Czech Republic And The Republic Of Macedonia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Czech Republic	Original	21-06-2001	17-06-2002
12	Convention Between The Government Of The Kingdom Of Denmark And The Macedonian Government For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Denmark	Original	20-03-2000	14-12-2000

13	Agreement Between The Macedonian Government And The Egyptian Government For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes Of Income And On Capital	Egypt	Original	22-11-1999	N/A
14	Agreement Between The Republic Of Estonia And The Republic Of Macedonia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Estonia	Original	20-11-2008	21-05-2009
15	Agreement Between The Finnish Government And The Macedonian Government For The Avoidance Of Double Taxation With Respect To Taxes On Income	Finland	Original	25-01-2001	22-03-2002
16	Convention Between The Government Of Macedonia And The Government 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	10-02-1999	01-05-2004
17	Agreement Between The Government Of The Federal Republic Of Germany And The Macedonian Government For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Germany	Original	13-07-2006	29-11-2010
			Protocol (a)	14-11-2016	16-01-2018
18	Convention Between The Hungarian Government And The Macedonian Government For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Hungary	Original	13-04-2001	14-03-2002
19	Agreement Between The Government Of The Republic Of Macedonia 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	17-12-2013	12-09-2014

20	Agreement Between The Government Of The Republic Of Macedonia And The Government Of The Islamic Republic Of Iran For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Iran	Original	12-07-2000	17-01-2014
21	Agreement Between Ireland And The Republic Of Macedonia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Ireland	Original	14-04-2008	12-01-2009
22	Convention Between The Israeli Government And The Macedonian Government For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Israel	Original	09-12-2015	N/A
23	Convention Between The Government Of The Italian Republic And The Macedonian Government For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital And The Prevention Of Fiscal Evasion	Italy	Original	20-12-1996	08-06-2000
24	Agreement Between The Government Of The Republic Of Macedonia And The Government Of The Republic Of Kazakhstan For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Kazakhstan	Original	02-07-2012	27-04-2015
25	Agreement Between The Republic Of Kosovo And The Republic Of Macedonia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Kosovo	Original	06-04-2011	13-04-2012
26	Agreement Between The Republic of Macedonia 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	Kuwait	Original	20-03-2012	20-02-2015

27	Agreement Between The Latvian Government And The Macedonian Government For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Latvia	Original	08-12-2006	25-04-2007
28	Agreement Between The Government Of The Republic Of Macedonia 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 And On Capital	Lithuania	Original	29-08-2007	27-08-2008
29	Agreement Between The Republic Of Macedonia And The Grand Duchy Of Luxembourg For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Luxembourg	Original	15-05-2012	23-07-2013
30	Convention Between The Government Of The Republic Of Moldova And The Government Of The Republic Of Macedonia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Moldova	Original	21-02-2006	28-12-2006
31	Agreement Between The Kingdom Of Morocco And The Republic Of Macedonia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Morocco	Original	11-05-2010	14-09-2012
32	Convention Between The Government Of The Kingdom Of The Netherlands And The Macedonian Government For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Netherlands	Original	11-09-1998	21-04-1999

33	Agreement Between The Kingdom Of Norway And The Republic Of Macedonia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Norway	Original	19-04-2011	01-11-2011
34	Agreement Between The Macedonian Government And The Government Of The Republic Of Poland For Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Poland	Original	28-11-1996	17-12-1999
35	Agreement Between The Government Of The Republic Of Macedonia 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	28-01-2008	26-09-2008
36	Convention Between The Macedonian Government And The Romanian Government For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Romania	Original	12-06-2000	16-08-2002
37	Agreement Between The Government Of The Russian Federation And The Government Of The Republic Of Macedonia For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Russia	Original	21-10-1997	05-07-2000
38	Agreement Between The Government Of The Republic Of Macedonia And The Government Of The Kingdom Of Saudi Arabia For The Avoidance Of Double Taxation With Respect To Taxes On Income And The Prevention Of Tax Evasion	Saudi Arabia	Original	15-12-2014	01-05-2016



39	Convention Between The Federal Government Of The Federal Republic Of Yugoslavia And The Government Of The Republic Of Macedonia For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Serbia and Montenegro (Montenegro)	Original	04-09-1996	22-07-1997
40	Convention Between The Federal Government Of The Federal Republic Of Yugoslavia And The Government Of The Republic Of Macedonia For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Serbia and Montenegro (Serbia)	Original	04-09-1996	22-07-1997
41	Agreement Between The Slovak Republic And The Republic Of Macedonia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Slovak Republic	Original	05-10-2009	27-04-2010
42	Convention Between The Republic Of Slovenia And The Republic Of Macedonia For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Slovenia	Original	15-05-1998	20-09-1999
43	Convention Between The Spanish Government And The Macedonian Government For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Spain	Original	20-06-2005	01-12-2005
44	Agreement Between The Kingdom Of Sweden And The Republic Of Macedonia For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Sweden	Original	17-02-1998	15-05-1998
45	Agreement Between The Republic Of Macedonia And The Republic Of Turkey With Respect To Taxes On Income And On Capital	Turkey	Original	16-06-1995	28-11-1996

46	Convention Between The Government Of Ukraine And The Government Of The Republic Of Macedonia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Ukraine	Original	02-03-1998	23-11-1998
47	Agreement Between The Government Of The Republic Of Macedonia And The Government Of The United Arab Emirates For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	United Arab Emirates	Original	26-10-2015	07-02-2017
48	Agreement Between The Government Of The Republic Of Macedonia 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	United Kingdom	Original	08-11-2006	08-08-2007
49	Agreement Between The Government Of The Republic Of Macedonia And The Government Of The Socialist Republic Of Vietnam For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Viet nam	Original	15-10-2014	N/A

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

#### ***Reservation***

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

## Article 6 – Purpose of a Covered Tax Agreement

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 6(6) of the Convention, the Republic of North Macedonia hereby chooses to apply Article 6(3).

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

Pursuant to Article 6(5) of the Convention, the Republic of North Macedonia 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	Albania	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion,
2	Austria	desiring to conclude an Agreement for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income and on capital,
3	Azerbaijan	desiring to promote bilateral economic relations between the two countries through conclusion of a Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
5	Belgium	DESIRING to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion,
6	Bosnia and Herzegovina	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
7	Bulgaria	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
8	China (People's Republic of)	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital.
9	Chinese Taipei	desirous of concluding an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
10	Croatia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital -
11	Czech Republic	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
12	Denmark	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital,

13	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 on capital,
14	Estonia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
15	Finland	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
17	Germany	Desiring to promote their mutual economic relations by removing fiscal obstacles,
19	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,
20	Iran	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
21	Ireland	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
22	Israel	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
23	Italy	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
24	Kazakhstan	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	Kosovo	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,
26	Kuwait	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,
27	Latvia	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,
28	Lithuania	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;
29	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,
30	Moldova	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
31	Morocco	desiring to promote and strengthen their economic relations by concluding an Agreement for the avoidance of double

		taxation and the prevention of fiscal evasion with respect to taxes on income,
32	Netherlands	Desiring that a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital be concluded by both States.
33	Norway	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
35	Qatar	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
38	Saudi Arabia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and the prevention of tax evasion;
39	Serbia and Montenegro (Montenegro)	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
40	Serbia and Montenegro (Serbia)	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
41	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 and on capital,
42	Slovenia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
43	Spain	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
45	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
46	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 endeavor to develop and deepen mutual economic relations,
47	United Arab Emirates	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
48	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 and on capital,
49	Viet nam	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,



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

Pursuant to Article 6(6) of the Convention, the Republic of North Macedonia 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	Albania
2	Austria
3	Azerbaijan
4	Belarus
5	Belgium
6	Bosnia and Herzegovina
7	Bulgaria
8	China (People's republic of)
9	Chinese Taipei
10	Croatia
11	Czech Republic
12	Denmark
13	Egypt
14	Estonia
15	Finland
16	France
17	Germany
18	Hungary
19	India
20	Iran
21	Ireland
22	Israel
23	Italy
24	Kazakhstan
25	Kosovo
26	Kuwait
27	Latvia
28	Lithuania
29	Luxembourg
30	Moldova
31	Morocco
32	Netherlands
33	Norway
34	Poland
35	Qatar
36	Romania
37	Russia
38	Saudi Arabia
39	Serbia and Montenegro (Montenegro)
40	Serbia and Montenegro (Serbia)
41	Slovak Republic
42	Slovenia
43	Spain

44	Sweden
45	Turkey
46	Ukraine
47	United Arab Emirates
48	United Kingdom
49	Viet Nam

**Article 7 – Prevention of Treaty Abuse*****Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 7(17)(a) of the Convention, the Republic of North Macedonia 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
5	Belgium	Article 26 and P(8)(c)
19	India	Article 28(2) and (3)
22	Israel	Article 26(1)
28	Lithuania	Article 28
46	Ukraine	Article 11(7) and 12(6)
48	United Kingdom	Article 10(7), 11(8), 12(5) and 20(5)

## Article 8 – Dividend Transfer Transactions

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

Pursuant to Article 8(4) of the Convention, the Republic of North Macedonia 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
2	Austria	Art. 10(2)(b)
4	Belarus	Art. 10(2)(a)
5	Belgium	Art. 10(2)(a) and second sentence
6	Bosnia and Herzegovina	Art. 10(2)(a)
7	Bulgaria	Art. 10(2)(a)
10	Croatia	Art. 10(2)(a)
11	Czech Republic	Art. 10(2)(a)
12	Denmark	Art. 10(2)(a)
14	Estonia	Art. 10(2)(a)
15	Finland	Art. 10(2)
16	France	Art. 10(2)(b)
17	Germany	Art. 10(2)(a)
18	Hungary	Art. 10(2)(a)
21	Ireland	Art. 10(2)(a)
22	Israel	Art. 10(2)(a)
23	Italy	Art. 10(2)(a)
24	Kazakhstan	Art. 10(2)(a)
25	Kosovo	Art. 10(2)(a)
27	Latvia	Art. 10(2)(a)
28	Lithuania	Art. 10(2)(a)
29	Luxembourg	Art. 10(2)(a)
30	Moldova	Art. 10(2)(a)
32	Netherlands	Art. 10(3)
33	Norway	Art. 10(2)(a)
34	Poland	Art. 10(2)(a)
39	Serbia and Montenegro (Montenegro)	Art. 10(2)(1)
40	Serbia and Montenegro (Serbia)	Art. 10(2)(1)
42	Slovenia	Art. 10(2)(a)
43	Spain	Art. 10(2)(a)
44	Sweden	Art. 10 (2) second sentence
45	Turkey	Art. 10(2)(a)
46	Ukraine	Art. 10(2)(1)
48	United Kingdom	Art. 10(2)(a)
49	Viet Nam	Art. 10(2)(a) and (b)

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

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 9(8) of the Convention, the Republic of North Macedonia hereby chooses to apply Article 9(4).

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

Pursuant to Article 9(7) of the Convention, the Republic of North Macedonia considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Art. 13(4)
3	Azerbaijan	Art. 13(4)
8	China (People's Republic of)	Art. 13(4)
10	Croatia	Art. 13(4)
13	Egypt	Art.13 (4)
14	Estonia	Art. 13(2)
15	Finland	Art. 13(2)
16	France	Art. 13(1)(b)
17	Germany	Art. 13(2)
19	India	Art. 13(4)
20	Iran	Art. 13(4)
21	Ireland	Art. 13(2)
22	Israel	Art. 13(2)
24	Kazakhstan	Art. 13(4)
25	Kosovo	Art. 13(2)
27	Latvia	Art. 13(2)
28	Lithuania	Art. 13(4)
30	Moldova	Art. 13(4)
31	Morocco	Art. 13(4)
33	Norway	Art. 13(4)
36	Romania	Art. 13(4)
41	Slovak Republic	Art. 13(2)
43	Spain	Art. 13(4)
44	Sweden	Art. 13(2)
46	Ukraine	Art. 13(2)
47	United Arab Emirates	Art. 13(4)
48	United Kingdom	Art. 13(2)
49	Viet Nam	Art. 13(4)

**Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions**

***Reservation***

Pursuant to Article 10(5)(a) of the Convention, the Republic of North Macedonia 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 Republic of North Macedonia 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 Republic of North Macedonia 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	Austria	Article 5(5)
3	Azerbaijan	Article 5(5)
4	Belarus	Article 5(5)
5	Belgium	Article 5(5)
6	Bosnia and Herzegovina	Article 5(5)
7	Bulgaria	Article 5(5)
8	China (People's Republic of)	Article 5(5)
9	Chinese Taipei	Article 5(5)
10	Croatia	Article 5(5)
11	Czech Republic	Article 5(5)
12	Denmark	Article 5(5)
13	Egypt	Article 5(5)
14	Estonia	Article 5(5)
15	Finland	Article 5(5)
16	France	Article 5(5)
17	Germany	Article 5(5)
18	Hungary	Article 5(5)
19	India	Article 5(5)(a)
20	Iran	Article 5(5)
21	Ireland	Article 5(6)
22	Israel	Article 5(5)
23	Italy	Article 5(4)
24	Kazakhstan	Article 5(5)
25	Kosovo	Article 5(5)
26	Kuwait	Article 5(7)
27	Latvia	Article 5(5)
28	Lithuania	Article 5(5)
29	Luxembourg	Article 5(5)
30	Moldova	Article 5(5)
31	Morocco	Article 5(5)
32	Netherlands	Article 5(5)
33	Norway	Article 5(6)
34	Poland	Article 5(5)
35	Qatar	Article 5(5)
36	Romania	Article 5(5)
37	Russia	Article 5(4)
38	Saudi Arabia	Article 5(5)(a)
39	Serbia and Montenegro (Montenegro)	Article 5(5)
40	Serbia and Montenegro (Serbia)	Article 5(5)



41	Slovak Republic	Article 5(5)
42	Slovenia	Article 5(5)
43	Spain	Article 5(5)
44	Sweden	Article 5(5)
45	Turkey	Article 5(4)
46	Ukraine	Article 5(5)
47	United Arab Emirates	Article 5(5)
48	United Kingdom	Article 5(5)
49	Viet Nam	Article 5(5)

Pursuant to Article 12(6) of the Convention, the Republic of North Macedonia 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	Albania	Article 5(6)
2	Austria	Article 5(6)
3	Azerbaijan	Article 5(7)
4	Belarus	Article 5(6)
5	Belgium	Article 5(6)
6	Bosnia and Herzegovina	Article 5(6)
7	Bulgaria	Article 5(6)
8	China (People's Republic of)	Article 5(6)
9	Chinese Taipei	Article 5(7)
10	Croatia	Article 5(6)
11	Czech Republic	Article 5(6)
12	Denmark	Article 5(6)
13	Egypt	Article 5(6)
14	Estonia	Article 5(6)
15	Finland	Article 5(6)
16	France	Article 5(6)
17	Germany	Article 5(6)
18	Hungary	Article 5(6)
19	India	Article 5(7)
20	Iran	Article 5(6)
21	Ireland	Article 5(7)
22	Israel	Article 5(6)
23	Italy	Article 5(5)
24	Kazakhstan	Article 5(6)
25	Kosovo	Article 5(6)
26	Kuwait	Article 5(8)
27	Latvia	Article 5(6)
28	Lithuania	Article 5(6)
29	Luxembourg	Article 5(6)
30	Moldova	Article 5(6)
31	Morocco	Article 5(7)
32	Netherlands	Article 5(6)
33	Norway	Article 5(7)
34	Poland	Article 5(6)
35	Qatar	Article 5(7)

36	Romania	Article 5(7)
37	Russia	Article 5(5)
38	Saudi Arabia	Article 5(6)
39	Serbia and Montenegro (Montenegro)	Article 5(6)
40	Serbia and Montenegro (Serbia)	Article 5(6)
41	Slovak Republic	Article 5(6)
42	Slovenia	Article 5(6)
43	Spain	Article 5(6)
44	Sweden	Article 5(6)
45	Turkey	Article 5(5)
46	Ukraine	Article 5(6)
47	United Arab Emirates	Article 5(6)
48	United Kingdom	Article 5(6)
49	Viet Nam	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 Republic of North Macedonia 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 Republic of North Macedonia 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(4)
2	Austria	Article 5(4)
3	Azerbaijan	Article 5(4)
4	Belarus	Article 5(4)
5	Belgium	Article 5(4)
6	Bosnia and Herzegovina	Article 5(4)
7	Bulgaria	Article 5(4)
8	China (People's Republic of)	Article 5(4)
9	Chinese Taipei	Article 5(4)
10	Croatia	Article 5(4)
11	Czech Republic	Article 5(4)
12	Denmark	Article 5(4)
13	Egypt	Article 5(4)
14	Estonia	Article 5(4)
15	Finland	Article 5(4)
16	France	Article 5(4)
17	Germany	Article 5(4)
18	Hungary	Article 5(4)
19	India	Article 5(4)
20	Iran	Article 5(4)
21	Ireland	Article 5(5)
22	Israel	Article 5(4)
23	Italy	Article 5(3)
24	Kazakhstan	Article 5(4)
25	Kosovo	Article 5(4)
26	Kuwait	Article 5(6)
27	Latvia	Article 5(4)
28	Lithuania	Article 5(4)
29	Luxembourg	Article 5(4)
30	Moldova	Article 5(4)
31	Morocco	Article 5(4)
32	Netherlands	Article 5(4)
33	Norway	Article 5(5)
34	Poland	Article 5(4)
35	Qatar	Article 5(4)
36	Romania	Article 5(4)
37	Russia	Article 5(3)
38	Saudi Arabia	Article 5(4)

39	Serbia and Montenegro (Montenegro)	Article 5(4)
40	Serbia and Montenegro (Serbia)	Article 5(4)
41	Slovak Republic	Article 5(4)
42	Slovenia	Article 5(4)
43	Spain	Article 5(4)
44	Sweden	Article 5(4)
45	Turkey	Article 5(3)
46	Ukraine	Article 5(4)
47	United Arab Emirates	Article 5(4)
48	United Kingdom	Article 5(4)
49	Viet Nam	Article 5(4)

## **Article 14 – Splitting-up of Contracts**

### ***Reservation***

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

## Article 16 – Mutual Agreement Procedure

### Reservation

Pursuant to Article 16(5)(a) of the Convention, the Republic of North Macedonia 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, the Republic of North Macedonia 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
23	Italy	Article 26(1) second sentence
36	Romania	Article 26(1) second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of North Macedonia 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	26(1) second sentence
2	Austria	24(1) second sentence
3	Azerbaijan	25(1) second sentence
4	Belarus	24(1) second sentence
5	Belgium	24(1) second sentence
6	Bosnia and Herzegovina	26(1) second sentence
7	Bulgaria	26(1) second sentence
8	China (People's Republic of)	26(1) second sentence
9	Chinese Taipei	25(1) second sentence
10	Croatia	25(1) second sentence

11	Czech Republic	24(1) second sentence
12	Denmark	27(1) second sentence
13	Egypt	26(1) second sentence
14	Estonia	23(1) second sentence
15	Finland	24(1) second sentence
16	France	26(1) second sentence
17	Germany	25(1) second sentence
18	Hungary	26(1) second sentence
19	India	25(1) second sentence
20	Iran	25(1) second sentence
21	Ireland	23(1) second sentence
22	Israel	24(1) second sentence
24	Kazakhstan	23(1) second sentence
25	Kosovo	24(1) second sentence
26	Kuwait	26(1) second sentence
27	Latvia	25(1) second sentence
28	Lithuania	25(1) second sentence
29	Luxembourg	24(1) second sentence
30	Moldova	24(1) second sentence
31	Morocco	25(1) second sentence
32	Netherlands	27(1) second sentence
33	Norway	23(1) second sentence
34	Poland	26(1) second sentence
35	Qatar	25(1) second sentence
37	Russia	26(1) second sentence
38	Saudi Arabia	24(1) second sentence
39	Serbia and Montenegro (Montenegro)	26(1) second sentence
40	Serbia and Montenegro (Serbia)	26(1) second sentence
41	Slovak Republic	24(1) second sentence
42	Slovenia	26(1) second sentence
43	Spain	24(1) second sentence
44	Sweden	25(1) second sentence
45	Turkey	25(1) second sentence
46	Ukraine	26(1) second sentence
47	United Arab Emirates	24(1) second sentence
48	United Kingdom	25(1) second sentence
49	Viet Nam	24(1) second sentence

**Notification of Listed Agreements Not Containing Existing Provisions**

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

Listed Agreement Number	Other Contracting Jurisdiction
7	Bulgaria
13	Egypt
20	Iran
23	Italy
34	Poland

35	Qatar
45	Turkey
48	United Kingdom

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

Listed Agreement Number	Other Contracting Jurisdiction
5	Belgium
21	Ireland
24	Kazakhstan
25	Kosovo
46	Ukraine



## Article 17 – Corresponding Adjustments

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

Pursuant to Article 17(4) of the Convention, the Republic of North Macedonia 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	Albania	Article 9(2)
2	Austria	Article 9(2)
4	Belarus	Article 9(2)
5	Belgium	Article 9(2)
6	Bosnia and Herzegovina	Article 9(2)
8	China (People's Republic of)	Article 9(2)
9	Chinese Taipei	Article 9(2)
10	Croatia	Article 9(2)
12	Denmark	Article 9(2)
14	Estonia	Article 9(2)
16	France	Article 9(2)
17	Germany	Article 9(2)
18	Hungary	Article 9(2)
19	India	Article 9(2)
20	Iran	Article 9(2)
21	Ireland	Article 9(2)
22	Israel	Article 9(2)
24	Kazakhstan	Article 9(2)
25	Kosovo	Article 9(2)
26	Kuwait	Article 9(2)
27	Latvia	Article 9(2)
29	Luxembourg	Article 9(2)
31	Morocco	Article 9(2)
32	Netherlands	Article 9(2)
33	Norway	Article 9(2)
36	Romania	Article 9(2)
37	Russia	Article 9(2)
38	Saudi Arabia	Article 9(2)
39	Serbia and Montenegro (Montenegro)	Article 9(2)
40	Serbia and Montenegro (Serbia)	Article 9(2)
41	Slovak Republic	Article 9(2)
42	Slovenia	Article 9(2)
43	Spain	Article 9(2)
45	Turkey	Article 9(2)
46	Ukraine	Article 9(2)
47	United Arab Emirates	Article 9(2)
48	United Kingdom	Article 9(2)
49	Viet Nam	Article 9(2)

## **Article 35 – Entry into Effect**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and (5)(b), the Republic of North Macedonia hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.

### ***Reservation***

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