

## Slovak Republic

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This document contains a list of reservations and notifications made by **the Slovak Republic** 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 Slovak Republic** wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between the Government of the Slovak Republic and the Government of the Kingdom of Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Kingdom of Belgium	Original	15-01-1997	13-06-2000
2	Convention between the Government of the Czechoslovak Socialist republic 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 and on capital	Cyprus	Original	15-04-1980	30-12-1980
3	Convention between the Slovak Republic and Republic of Estonia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Republic of Estonia	Original	21-10-2003	29-03-2006
4	Convention between the Slovak Republic and Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains	Ireland	Original	08-06-1999	30-12-1999
5	Agreement between the Government of the Slovak Republic and the Government of Malaysia for the avoidance of double taxation and the prevention of	Malaysia	Original	25-05-2015	11-04-2016

	fiscal evasion with respect to taxes on income				
6	Convention between the Slovak Republic and Malta for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malta	Original	07-09-1999	20-08-2000
7	Convention between the Czechoslovak socialist republic 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 capital	The Kingdom of the Netherlands	Original	04-03-1974	05-11-1974
			Amending Instrument 1	16-02-1996	19-12-1996
			Amending Instrument 2	07-06-2010	01-12-2010
8	Agreement between the Government of the Slovak Republic 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	The Republic of Singapore	Original	09-05-2005	12-06-2006
9	Convention between the Slovak Republic and the Swiss Confederation for the avoidance of double taxation with respect to taxes on income and on capital	The Swiss Confederation	Original	14-02-1997	23-12-1997
			Amending Instrument 1	08-02-2011	08-08-2012
10	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Czech and Slovak Federal Republic for the avoidance of double taxation with respect to taxes on income and capital gains	The United Kingdom of Great Britain and Northern Ireland	Original	05-11-1990	20-12-1991
11	Convention between the Czechoslovak Socialist Republic and the Republic of Austria for the avoidance of double taxation with respect to taxes on income and on capital	Republic of Austria	Original	07-03-1978	12-02-1979
12	Convention between the Slovak Republic 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	The Republic of Hungary	Original	05-08-1994	21-12-1995
13	Convention between the Czechoslovak Socialist Republic and the Kingdom of Sweden for the Avoidance of double taxation with respect to taxes on income and on capital	The Kingdom of Sweden	Original	16-02-1979	08-10-1980

14	Convention between the Slovak Republic and the Republic of Bulgaria for the Avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	The Republic of Bulgaria	Original	12-11-1999	02-05-2001
15	Convention between The Slovak Republic and the Republic of Latvia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	The Republic of Latvia	Original	11-03-1999	12-06-2000
16	Convention between the Slovak Republic 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	The Republic of Lithuania	Original	15-03-2001	16-12-2002
17	Convention between the Government of the Slovak Republic and the Government of Romania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Romania	Original	03-03-1994	29-12-1995
18	Convention between the Government of the Czechoslovak Socialist Republic and the Government of the Kingdom of Denmark for the avoidance of double taxation with respect to taxes on income and on capital	The Kingdom of Denmark	Original	05-05-1982	27-12-1982
			Amending Instrument 1	11-09-1992	18-12-1992
19	Convention between the Government of Czechoslovakia 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	The Grand Duchy of Luxembourg	Original	18-03-1991	30-12-1992
20	Convention between the Government of the Czechoslovak Socialist Republic and the Government of the Federative Republic of Brazil for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	The Federative Republic of Brazil	Original	26-08-1986	14-11-1990
21	Agreement between the Slovak republic and Australia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Australia	Original	24-08-1999	22-12-1999

22	Agreement between the Government of the Slovak Republic and the government of Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Canada	Original	22-05-2001	18-12-2001
23	Agreement between the Government of the People's Republic of China and the Government of the Czechoslovak Socialist Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	The People's Republic of China	Original	11-06-1987	23-12-1987
24	Agreement between the Slovak Republic and the Republic of Croatia for the Avoidance of double taxation with respect to taxes on income and on capital	Croatia	Original	12-02-1996	14-11-1996
25	Convention between the Slovak Republic and the Czech Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	Czech Republic	Original	26-03-2002	14-07-2003
26	Agreement between the Government of the Slovak Republic and the Republic of Finland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	The Republic of Finland	Original	15-02-1999	06-05-2000
27	Convention between the Government of the Socialist Republic of Czechoslovakia and the Government of the French Republic for the avoidance of double taxation with respect to taxes on income	The French Republic	Original	01-06-1973	25-01-1975
28	Agreement between the Slovak Republic 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	27-10-2011	29-07-2012
29	Convention between the Czechoslovak Socialist Republic and the Federal Republic of Germany for the avoidance of double taxation with respect to taxes on income and capital	Germany	Original	19-12-1980	17-11-1983
30	Agreement between the Government of the Czechoslovak Socialist Republic and the	Greece	Original	23-10-1986	23-05-1989

	Government of the Hellenic Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income				
31	Convention between the Republic of Iceland 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 Republic of Iceland	Original	15-04-2002	19-06-2003
32	Agreement between the Government of the Czechoslovak Socialist Republic and the Government of India for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	India	Original	27-01-1986	13-03-1987
33	Agreement between the Government of the Slovak Republic and the Government of the Republic of Indonesia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Indonesia	Original	12-10-2000	30-01-2001
34	Convention between the Government of the Slovak Republic 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	08-09-1999	23-05-2000
35	Convention between the Czechoslovak Socialist Republic and the Italian Republic for the avoidance of double taxation with respect to taxes on income and the prevention of tax evasion	The Italian Republic	Original	05-05-1981	26-06-1984
36	Convention between The Czechoslovak socialist republic and Japan for the avoidance of double taxation with respect to taxes on income	Japan	Original	11-10-1977	25-11-1978
37	Convention between The Slovak Republic 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	The Republic of Kazakhstan	Original	21-03-2007	28-07-2010
38	Convention between The Slovak Republic and The Republic of Korea for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes	The Republic of Korea	Original	27-08-2001	08-07-2003

	on income				
39	Convention between the Slovak Republic and 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	13-05-2006	28-09-2007
40	Convention between the Slovak Republic and the Republic of Moldova for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on property	The Republic of Moldova	Original	25-11-2003	17-09-2006
41	Agreement between the Government of the Czechoslovak Socialist Republic and the Government of the Federal Republic of Nigeria for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains	The Federal Republic of Nigeria	Original	31-08-1989	02-12-1990
42	Convention between the Government of the Czechoslovak Socialist Republic and the Government of the Kingdom of Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and certain other taxes	The Kingdom of Norway	Original	27-06-1979	28-12-1979
43	Agreement between The Slovak Republic and the Republic of Poland for the avoidance of double taxation with respect to taxes on income and on capital	The Republic of Poland	Original	18-08-1994	21-12-1995
			Amending Instrument 1	01-08-2013	01-08-2014
44	Convention between the Slovak Republic 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	05-06-2001	02-11-2004
45	Agreement between the Government of the Slovak Republic and the Government of the Russian Federation for the avoidance of double taxation with respect to taxes on income and on capital	Russian Federation	Original	24-06-1994	01-05-1997
46	Convention between the Slovak Republic and the Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and on capital	The Federal Republic of Yugoslavia (Montenegro)	Original	26-02-2001	15-10-2001

47	Convention between the Slovak Republic and the Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and on capital	The Federal Republic of Yugoslavia (Serbia)	Original	26-02-2001	15-10-2001
48	Agreement between the Slovak Republic 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	The Republic of Slovenia	Original	14-05-2003	11-07-2004
49	Convention between the Slovak Republic and the Republic of South Africa for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	The Republic of South Africa	Original	28-05-1998	30-06-1999
50	Convention between the Czechoslovak Socialist Republic and Spain for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Spain	Original	08-05-1980	05-06-1981
51	Convention between the Government of the Czechoslovak Socialist Republic and the Government of the Republic of Sri Lanka for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and property	The Republic of Sri Lanka	Original	26-07-1978	19-06-1979
52	Convention between the Government of the Czechoslovak Socialist Republic and the Government of the Republic of Tunisia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	The Republic of Tunisia	Original	14-03-1990	25-10-1991
53	Agreement between the Slovak Republic and the Republic of Turkey for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	The Republic of Turkey	Original	02-04-1997	02-12-1999
54	Convention between Government of the Slovak Republic and 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	23-01-1996	22-11-1996

55	Convention between the Slovak Republic and the United States of America for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	The United States of America	Original	08-10-1993	29-12-1993
56	Agreement between the Government of the Slovak Republic and the Government of the Socialist Republic of Vietnam for avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	The Socialist Republic of Vietnam	Original	27-10-2008	29-07-2009
57	Agreement between the Government of the Slovak Republic and the Government of the Republic of Belarus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	Republic of Belarus	Original	12-07-1999	05-07-2000
58	Convention between the Czechoslovak Socialist Republic and the Socialist Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and capital	Bosnia and Herzegovina	Original	02-11-1981	17-04-1983
59	Agreement between the Government of the Slovak Republic and The Government of the State of Kuwait for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	The State of Kuwait	Original	13-11-2012	21-04-2014
60	Convention between The Slovak Republic and the Great Socialist People's Libyan Arab Jamahiriya for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	The Great Socialist People's Libyan Arab Jamahiriya	Original	20-02-2009	21-06-2010
61	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	The Republic of Macedonia	Original	05-10-2009	27-04-2010
62	Agreement between the Government of the Slovak Republic and the Government of the Syrian Arab Republic for the	The Syrian Arab Republic	Original	18-02-2009	27-02-2010

	Avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income				
63	Convention between the Government of the Slovak Republic and the Government of Turkmenistan for the avoidance of double taxation with respect to taxes on income and on capital	Turkmenistan	Original	26-03-1996	26-06-1998
64	Agreement between the Government of the Slovak Republic and the Government of the Republic of Uzbekistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	The Republic of Uzbekistan	Original	06-03-2003	17-10-2003

#### Article 3 – Transparent Entities

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

Pursuant to Article 3(6) of the Convention, **the Slovak Republic** considers that the following agreement contains a provision described in Article 3(4) that is not subject to a reservation under Article 3(5)(c) through (e). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
55	The United States of America	Article 4(2)(b)

#### Article 4 – Dual Resident Entities

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

Pursuant to Article 4(4) of the Convention, **the Slovak Republic** considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Kingdom of Belgium	Article 4(3)
2	Cyprus	Article 4(3)
3	Republic of Estonia	Article 4(3)

4	Ireland	Article 4(3)
5	Malaysia	Article 4(3)
6	Malta	Article 4(3)
7	The Kingdom of the Netherlands	Article 4(4)
8	The Republic of Singapore	Article 4(3)
9	The Swiss Confederation	Article 4(3)
10	The United Kingdom of Great Britain and Northern Ireland	Article 4(3)
11	Republic of Austria	Article 4(3)
12	The Republic of Hungary	Article 4(3)
13	The Kingdom of Sweden	Article 4(3)
14	The Republic of Bulgaria	Article 4(3)
15	The Republic of Latvia	Article 4(3)
16	The Republic of Lithuania	Article 4(3)
17	Romania	Article 4(3)
18	The Kingdom of Denmark	Article 4(3)
19	The Grand Duchy of Luxembourg	Article 4(3)
20	The Federative Republic of Brazil	Article 4(3)
21	Australia	Article 4(5)
22	Canada	Article 4(3) and (4)
23	The People's Republic of China	Article 4(3)
24	Croatia	Article 4(3)
25	Czech Republic	Article 4(3)
26	The Republic of Finland	Article 4(3)
27	The French Republic	Article 4(3)
28	Georgia	Article 4(3)
29	Germany	Article 4(3)
30	Greece	Article 4(3)
31	The Republic of Iceland	Article 4(3)
32	India	Article 4(3)
33	Indonesia	Article 4(3)
34	The State of Israel	Article 4(3)
35	The Italian Republic	Article 4(3)
36	Japan	Article 4(3)
37	The Republic of Kazakhstan	Article 4(3)
38	The Republic of Korea	Article 4(3)
39	The United Mexican States	Article 4(3)
40	The Republic of Moldova	Article 4(3)
41	The Federal Republic of Nigeria	Article 4(3)
42	The Kingdom of Norway	Article 4(3)
43	The Republic of Poland	Article 4(3)
44	The Portuguese Republic	Article 4(3)
45	Russian Federation	Article 4(3)
46	The Federal Republic of Yugoslavia (Montenegro)	Article 4(3)
47	The Federal Republic of Yugoslavia (Serbia)	Article 4(3)
48	The Republic of Slovenia	Article 4(3)
49	The Republic of South Africa	Article 4(3)
50	Spain	Article 4(3)
51	The Republic of Sri Lanka	Article 3(2)
52	The Republic of Tunisia	Article 4(3)
53	The Republic of Turkey	Article 4(3)

54	Ukraine	Article 4(3)
55	The United States of America	Article 4(5) and (6)
56	The Socialist Republic of Vietnam	Article 4(3)
57	Republic of Belarus	Article 4(3)
58	Bosnia and Herzegovina	Article 4(3)
59	The State of Kuwait	Article 4(4)
60	The Great Socialist People's Libyan Arab Jamahiriya	Article 4(3)
61	The Republic of Macedonia	Article 4(3)
62	The Syrian Arab Republic	Article 4(3)
63	Turkmenistan	Article 4(3)
64	The Republic of Uzbekistan	Article 4(3)

#### **Article 5 – Application of Methods for Elimination of Double Taxation**

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

Pursuant to Article 5(10) of the Convention, **the Slovak Republic** hereby chooses under Article 5(1) to apply Option C of that Article.

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

##### ***For jurisdictions choosing Option C:***

Pursuant to Article 5(10) of the Convention, **the Slovak Republic** considers that the following agreements contain a provision described in Article 5(7). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Cyprus	Article 23(1)
7	The Kingdom of the Netherlands	Article 25(B)
10	The United Kingdom of Great Britain and Northern Ireland	Article 22(2)
11	Republic of Austria	Article 23(1)
13	The Kingdom of Sweden	Article 23(1)
18	The Kingdom of Denmark	Article 23(2)
19	The Grand Duchy of Luxembourg	Article 23(1)
20	The Federative Republic of Brazil	Article 23(2)
23	The People's Republic of China	Article 23(1)
27	The French Republic	Article 25(B)
29	Germany	Article 23(2)
30	Greece	Article 22(2)
32	India	Article 23
35	The Italian Republic	Article 23(2)
36	Japan	Article 23(b) (i)

41	The Federal Republic of Nigeria	Article 22(2)
42	The Kingdom of Norway	Article 23(1)
46	The Federal Republic of Yugoslavia (Montenegro)	Article 23(2)
47	The Federal Republic of Yugoslavia (Serbia)	Article 23(2)
50	Spain	Article 23(2)
51	The Republic of Sri Lanka	Article 19(3)
52	The Republic of Tunisia	Article 23(A)
58	Bosnia and Herzegovina	Article 23(2)

#### Article 6 – Purpose of a Covered Tax Agreement

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

Pursuant to Article 6(5) of the Convention, **the Slovak Republic** 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	Kingdom of Belgium	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
2	Cyprus	<Being aware of the need to facilitate trade and to encourage economic cooperation in conformity with the Final Act of the Conference on Security and Cooperation in Europe.> Have decided to conclude the Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital.
3	Republic of Estonia	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
4	Ireland	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
5	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
6	Malta	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
7	The Kingdom of the Netherlands	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,

8	The Republic of Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
9	The Swiss Confederation	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
10	The United Kingdom of Great Britain and Northern Ireland	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital gains;
11	Republic of Austria	im Bewußtsein des Bedürfnisses, den Handel zu erleichtern und die wirtschaftliche Zusammenarbeit im Einklang mit der Schlußakte der Konferenz über Sicherheit und Zusammenarbeit in Europa zu fördern, sind übereingekommen, ein Abkommen zur Vermeidung der Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen zu schließen,
12	The Republic of Hungary	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	The Kingdom of Sweden	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
14	The Republic of Bulgaria	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,
15	The Republic of Latvia	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,
16	The Republic of Lithuania	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,
17	Romania	Desiring to promote and strengthen the economic relations by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
18	The Kingdom of Denmark	desiring to avoid double taxation with respect to taxes on income and on capital; have concluded the following Convention:
19	The Grand Duchy of Luxembourg	désireux de conclure une convention tendant à éviter les doubles impositions et à prévenir la fraude fiscale en matière d'impôts sur le revenu et sur la fortune,
20	The Federative Republic of Brazil	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,
21	Australia	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

22	Canada	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,
23	The People's Republic of China	Desiring to conclude an Agreement for the avoidance of double taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income;
24	Croatia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
25	Czech Republic	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
26	The Republic of Finland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27	The French Republic	"Désireux de conclure une convention tendant à éviter les doubles impositions en matière d'impôts sur les revenus,
28	Georgia	desiring to promote and strengthen the economic, cultural and scientific relations by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
29	Germany	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
30	Greece	"Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income"
31	The Republic of Iceland	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,
32	India	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
33	Indonesia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
34	The State of Israel	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,
35	The Italian Republic	Désireuses de conclure une Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et de prévenir l'évasion fiscale
36	Japan	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
37	The Republic of Kazakhstan	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,

38	The Republic of Korea	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
39	The United Mexican States	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
40	The Republic of Moldova	desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on property,
41	The Federal Republic of Nigeria	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 gains,
42	The Kingdom of Norway	<b>&lt;Being aware of the need to facilitate trade and to encourage economic cooperation&gt;</b> in conformity with the Final Act of the Conference on Security and Cooperation in Europe, desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income,
43	The Republic of Poland	<b>&lt;Desiring to promote their mutual economic relations by removing fiscal obstacles&gt;</b> and having decided to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
44	The Portuguese Republic	<b>&lt;The Portuguese Republic and the Slovak Republic,&gt;</b> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <b>&lt;have agreed as follows:&gt;</b>
45	Russian Federation	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and property [руководствуясь стремлением заключить Соглашение об избежании двойного налогообложения доходов и имущества]
46	The Federal Republic of Yugoslavia (Montenegro)	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
47	The Federal Republic of Yugoslavia (Serbia)	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
48	The Republic of Slovenia	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,
49	The Republic of South Africa	<b>&lt;The Republic of South Africa and the Slovak Republic&gt;</b> desiring to promote and strengthen the economic relations between both countries, <b>&lt;Have agreed as follows:&gt;</b>
50	Spain	<b>&lt;Conscientes de la necesidad de facilitar el comercio y fomentar la cooperación económica de conformidad con el Acta Final de la Conferencia sobre Seguridad y</b>

		<p>Cooperación en Europa&gt; Han decidido concertar un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio.</p> <p>[&lt;Conscious of the need to facilitate trade and to promote economic cooperation in accordance with the Final Act of the Conference on Security and Cooperation in Europe&gt; Have agreed 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,]</p>
51	The Republic of Sri Lanka	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and property,
52	The Republic of Tunisia	<p>désireux de conclure une Convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune</p> <p>Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and property,</p>
53	The Republic of Turkey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
54	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 its endeavour to the development and deepening of mutual economic relations,
55	The United States of America	desiring to further expand and facilitate mutual economic relations have resolved to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
56	The Socialist Republic of Vietnam	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,
57	Republic of Belarus	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 property,
58	Bosnia and Herzegovina	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
59	The State of Kuwait	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
60	The Great Socialist People's Libyan Arab Jamahiriya	Desiring to conclude a Convention for the Avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

61	The Republic of Macedonia	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,
62	The Syrian Arab Republic	Desiring to conclude an Agreement for the Avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
63	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 <b>&lt;to promote economic cooperation between the two countries &gt;</b> ,
64	The Republic of 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 on property and <b>&lt;with a view to promote economic cooperation between the two countries&gt;</b> ,

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

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

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

Pursuant to Article 6(6) of the Convention, **the Slovak Republic** 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	Kingdom of Belgium
3	Republic of Estonia
4	Ireland
5	Malaysia
6	Malta
7	The kingdom of the Netherlands
8	The Republic of Singapore
9	The Swiss Confederation
10	The United Kingdom of Great Britain and Northern Ireland
12	The Republic of Hungary
13	The Kingdom of Sweden
14	The Republic of Bulgaria
15	The Republic of Latvia
16	The Republic of Lithuania
17	Romania
19	The Grand Duchy of Luxembourg
20	The Federative Republic of Brazil
21	Australia
22	Canada

23	The People 's Republic of China
24	Croatia
25	Czech Republic
26	The Republic of Finland
27	The French Republic
28	Georgia
29	Germany
30	Greece
31	The Republic of Iceland
32	India
33	Indonesia
34	The State of Israel
35	The Italian Republic
36	Japan
37	The Republic of Kazakhstan
38	The Republic of Korea
39	The United Mexican States
40	The Republic of Moldova
41	The Federal Republic of Nigeria
43	The Republic of Poland
44	The Portuguese
45	Russian Federation
46	The Federal Republic of Yugoslavia (Montenegro)
47	The Federal Republic of Yugoslavia (Serbia)
48	The Republic of Slovenia
49	The Republic of South Africa
51	The Republic of Sri Lanka
52	The Republic of Tunisia
53	The Republic of Turkey
54	Ukraine
55	The United States of America
56	The Socialist Republic of Vietnam
57	Republic of Belarus
58	Bosnia and Herzegovina
59	The State of Kuwait
60	The Great Socialist People's Libyan Arab Jamahiriya
61	The Republic of Macedonia
62	The Syrian Arab Republic
63	Turkmenistan
64	The Republic of Uzbekistan

## Article 7 – Prevention of Treaty Abuse

**No reservation.**

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

Pursuant to Article 7(17)(c) of the Convention, **the Slovak Republic** hereby chooses to apply the **Simplified Limitation on Benefits Provision** pursuant to Article 7(6).

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

Pursuant to Article 7(17)(c) of the Convention, **the Slovak Republic** considers that the following agreement contains a provision described in Article 7(14). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
55	The United States of America	Article 17 (1) through (4)

## Article 8 – Dividend Transfer Transactions

### ***Reservation***

Pursuant to Article 8(3)(b)(iii) of the Convention, **the Slovak Republic** reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements to the extent that the provisions described in Article 8(1) already include a minimum holding period longer than a 365 day period. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
43	The Republic of Poland	Article 10(2)(a) (Article 2 of the Protocol)
44	The Portuguese Republic	Article 10 (3)

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

Pursuant to Article 8(4) of the Convention, **the Slovak Republic** 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
1	Kingdom of Belgium	Article 10(2)(a)
4	Ireland	Article 10(3)
5	Malaysia	Article 10(2)(a)
7	The Kingdom of the Netherlands	Article 10(3)
8	The Republic of Singapore	Article 10(2)(a)
9	The Swiss Confederation	Article 10(3)(a) (Article 2 of the Protocol)
10	The United Kingdom of Great Britain and Northern Ireland	Article 10(2)(a)
12	The Republic of Hungary	Article 10(2)(a)
13	The Kingdom of Sweden	Article 10(3)
19	The Grand Duchy of Luxembourg	Article 10(2)(a)
22	Canada	Article 10(2)(a)
24	Croatia	Article 10(2)(a)
25	Czech Republic	Article 10(2)(a)
26	The Republic of Finland	Article 10(1)(a)
29	Germany	Article 10(2)(a)
31	The Republic of Iceland	Article 10(2)(a)
32	India	Article 10(2)(a)
34	The State of Israel	Article 10(2)(a)
36	Japan	Article 10(2)(a)
37	The Republic of Kazakhstan	Article 10(2)(a)
38	The Republic of Korea	Article 10(2)(a)
40	The Republic of Moldova	Article 10(2)(a)
41	The Federal Republic of Nigeria	Article 9(2)(a)
42	The Kingdom of Norway	Article 10(2)(a)
46	The Federal Republic of Yugoslavia (Montenegro)	Article 10(2(1))
47	The Federal Republic of Yugoslavia (Serbia)	Article 10(2(1))
48	The Republic of Slovenia	Article 10(2)(a) and (b)
49	The Republic of South Africa	Article 10(2)(a)
50	Spain	Article 10(2)(a)
52	The Republic of Tunisia	Article 10(2)(a)
53	The Republic of Turkey	Article 10(2)(a)
55	The United States of America	Article 10(2)(a)
56	The Socialist Republic of Vietnam	Article 10(2)(a)
57	Republic of Belarus	Article 10(2)(a)
58	Bosnia and Herzegovina	Article 10(2)(a)

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

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

Pursuant to Article 9(7) of the Convention, **the Slovak Republic** 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
3	Republic of Estonia	Article 13(2)
4	Ireland	Article 13(2)
5	Malaysia	Article 14(2)
6	Malta	Article 13(2)
8	The Republic of Singapore	Article 13(2)
13	The Kingdom of Sweden	Article 13(1)
15	The Republic of Latvia	Article 13(2)
16	The Republic of Lithuania	Article 13(2)
21	Australia	Article 13(4)
22	Canada	Article 13(4)
23	The People's Republic of China	Article 13(4)
26	The Republic of Finland	Article 13(2)
27	The French Republic	Article 14(1)
28	Georgia	Article 13(4)
31	The Republic of Iceland	Article 13(4)
32	India	Article 13(4)
37	The Republic of Kazakhstan	Article 13(2)
39	The United Mexican States	Article 13(2)
40	The Republic of Moldova	Article 13(3)
43	The Republic of Poland	Article 13(4) (Article 5(1) of the Protocol)
48	The Republic of Slovenia	Article 13(2)
55	The United States of America	Article 13(1) Article 13(2)
56	The Socialist Republic of Vietnam	Article 14(4)
59	The State of Kuwait	Article 13(4)
60	The Great Socialist People's Libyan Arab Jamahiriya	Article 13(4)
61	The Republic of Macedonia	Article 13(2)
63	Turkmenistan	Article 13(4)
64	The Republic of Uzbekistan	Article 13(4)

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

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

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

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

Pursuant to Article 10(6) of the Convention, **the Slovak Republic** considers that none of the CTA's contains a provision described in Article 10(4).

## Article 11 – Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents

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

Pursuant to Article 11(4) of the Convention, **the Slovak Republic** considers that the following agreement contains a provision described in Article 11(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
55	The United States of America	Article 1(4)

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

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

Pursuant to Article 12(5) of the Convention, **the Slovak Republic** 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	Kingdom of Belgium	Article 5(5)
2	Cyprus	Article 5(5)
3	Republic of Estonia	Article 5(5)
4	Ireland	Article 5(5)
5	Malaysia	Article 5(6)
6	Malta	Article 5(5)
7	The Kingdom of the Netherlands	Article 5(4)
8	The Republic of Singapore	Article 5(5)
9	The Swiss Confederation	Article 5(5)
10	The United Kingdom of Great Britain and Northern Ireland	Article 5(4)

11	Republic of Austria	Article 5(5)
12	The Republic of Hungary	Article 5(5)
13	The Kingdom of Sweden	Article 5(4)
14	The Republic of Bulgaria	Article 5(5)
15	The Republic of Latvia	Article 5(5)
16	The Republic of Lithuania	Article 5(5)
17	Romania	Article 5(5)
18	The Kingdom of Denmark	Article 5(5)
19	The Grand Duchy of Luxembourg	Article 5(4)
20	The Federative Republic of Brazil	Article 5(4)
21	Australia	Article 5(5)(a)
22	Canada	Article 5(5)
23	The People's Republic of China	Article 5(5)
24	Croatia	Article 5(5)
25	Czech Republic	Article 5(5)
26	The Republic of Finland	Article 5(5)
27	The French Republic	Article 5(4)
28	Georgia	Article 5(5)
29	Germany	Article 5(4)
30	Greece	Article 5(5)
31	The Republic of Iceland	Article 5(5)
32	India	Article 5(4)(a)
33	Indonesia	Article 5(5)
34	The State of Israel	Article 5(5)
35	The Italian Republic	Article 5(4)
36	Japan	Article 5(4)
37	The Republic of Kazakhstan	Article 5(5)
38	The Republic of Korea	Article 5(5)
39	The United Mexican States	Article 5(5)
40	The Republic of Moldova	Article 5(5)
41	The Federal Republic of Nigeria	Article 5(6)(a)
42	The Kingdom of Norway	Article 5(5)
43	The Republic of Poland	Article 5(5)
44	The Portuguese Republic	Article 5(5)
45	Russian Federation	Article 5(5)
46	The Federal Republic of Yugoslavia (Montenegro)	Article 5(5)
47	The Federal Republic of Yugoslavia (Serbia)	Article 5(5)
48	The Republic of Slovenia	Article 5(5)
49	The Republic of South Africa	Article 5(5)
50	Spain	Article 5(5)
51	The Republic of Sri Lanka	Article 4(4)
52	The Republic of Tunisia	Article 5(4)
53	The Republic of Turkey	Article 5(4)
54	Ukraine	Article 5(5)
55	The United States of America	Article 5(5)
56	The Socialist Republic of Vietnam	Article 5(6)
57	Republic of Belarus	Article 5(5)
58	Bosnia and Herzegovina	Article 5(5)

59	The State of Kuwait	Article 5(5)
60	The Great Socialist People's Libyan Arab Jamahiriya	Article 5(5)
61	The Republic of Macedonia	Article 5(5)
62	The Syrian Arab Republic	Article 5(5)
63	Turkmenistan	Article 5(5)
64	The Republic of Uzbekistan	Article 5(5)

Pursuant to Article 12(6) of the Convention, the **Slovak Republic** 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	Kingdom of Belgium	Article 5(6)
2	Cyprus	Article 5(6)
3	Republic of Estonia	Article 5(6)
4	Ireland	Article 5(6)
5	Malaysia	Article 5(7)
6	Malta	Article 5(6)
7	The Kingdom of the Netherlands	Article 5(5)
8	The Republic of Singapore	Article 5(6)
9	The Swiss Confederation	Article 5(6)
10	The United Kingdom of Great Britain and Northern Ireland	Article 5(5)
11	Republic of Austria	Article 5(6)
12	The Republic of Hungary	Article 5(6)
13	The Kingdom of Sweden	Article 5(5)
14	The Republic of Bulgaria	Article 5(7)
15	The Republic of Latvia	Article 5(6)
16	The Republic of Lithuania	Article 5(6)
17	Romania	Article 5(6)
18	The Kingdom of Denmark	Article 5(6)
19	The Grand Duchy of Luxembourg	Article 5(5)
20	The Federative Republic of Brazil	Article 5(5)
21	Australia	Article 5(6)
22	Canada	Article 5(6)
23	The People's Republic of China	Article 5(6)
24	Croatia	Article 5(6)
25	Czech Republic	Article 5(6)
26	The Republic of Finland	Article 5(6)
27	The French Republic	Article 5(5)
28	Georgia	Article 5(6)
29	Germany	Article 5(5)
30	Greece	Article 5(6)
31	The Republic of Iceland	Article 5(6)
32	India	Article 5(5)
33	Indonesia	Article 5(6)
34	The State of Israel	Article 5(6)
35	The Italian Republic	Article 5(5)

36	Japan	Article 5(5)
37	The Republic of Kazakhstan	Article 5(6)
38	The Republic of Korea	Article 5(6)
39	The United Mexican States	Article 5(7)
40	The Republic of Moldova	Article 5(6)
41	The Federal Republic of Nigeria	Article 5(5)
42	The Kingdom of Norway	Article 5(6)
43	The Republic of Poland	Article 5(6)
44	The Portuguese Republic	Article 5(6)
45	Russian Federation	Article 5(6)
46	The Federal Republic of Yugoslavia (Montenegro)	Article 5(6)
47	The Federal Republic of Yugoslavia (Serbia)	Article 5(6)
48	The Republic of Slovenia	Article 5(6)
49	The Republic of South Africa	Article 5(6)
50	Spain	Article 5(6)
51	The Republic of Sri Lanka	Article 4(5)
52	The Republic of Tunisia	Article 5(5)
53	The Republic of Turkey	Article 5(5)
54	Ukraine	Article 5(6)
55	The United States of America	Article 5(6)
56	The Socialist Republic of Vietnam	Article 5(8)
57	Republic of Belarus	Article 5(6)
58	Bosnia and Herzegovina	Article 5(6)
59	The State of Kuwait	Article 5(6)
60	The Great Socialist People's Libyan Arab Jamahiriya	Article 5(7)
61	The Republic of Macedonia	Article 5(6)
62	The Syrian Arab Republic	Article 5(6)
63	Turkmenistan	Article 5(7)
64	The Republic of Uzbekistan	Article 5(7)

#### 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 Slovak Republic** 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 Slovak Republic** 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	Kingdom of Belgium	Article 5(4)
2	Cyprus	Article 5(3)
3	Republic of Estonia	Article 5(4)
4	Ireland	Article 5(4)
5	Malaysia	Article 5(5)
6	Malta	Article 5(4)
7	The Kingdom of the Netherlands	Article 5(3)
8	The Republic of Singapore	Article 5(4)
9	The Swiss Confederation	Article 5(4)
10	The United Kingdom of Great Britain and Northern Ireland	Article 5(3)
11	Republic of Austria	Article 5(4)
12	The Republic of Hungary	Article 5(4)
13	The Kingdom of Sweden	Article 5(3)
14	The Republic of Bulgaria	Article 5(4)
15	The Republic of Latvia	Article 5(4)
16	The Republic of Lithuania	Article 5(4)
17	Romania	Article 5(4)
18	The Kingdom of Denmark	Article 5(4)
19	The Grand Duchy of Luxembourg	Article 5(3)
20	The Federative Republic of Brazil	Article 5(3)
21	Australia	Article 5(3)
22	Canada	Article 5(4)
23	The People's Republic of China	Article 5(4)
24	Croatia	Article 5(4)
25	Czech Republic	Article 5(4)
26	The Republic of Finland	Article 5(4)
27	The French Republic	Article 5(3)
28	Georgia	Article 5(4)
29	Germany	Article 5(3)
30	Greece	Article 5(4)
31	The Republic of Iceland	Article 5(4)
32	India	Article 5(3)
33	Indonesia	Article 5(4)
34	The State of Israel	Article 5(4)
35	The Italian Republic	Article 5(3)
36	Japan	Article 5(3)
37	The Republic of Kazakhstan	Article 5(4)
38	The Republic of Korea	Article 5(4)
39	The United Mexican States	Article 5(4)
40	The Republic of Moldova	Article 5(4)
41	The Federal Republic of Nigeria	Article 5(3)
42	The Kingdom of Norway	Article 5(4)
43	The Republic of Poland	Article 5(4)
44	The Portuguese Republic	Article 5(4)
45	Russian Federation	Article 5(4)
46	The Federal Republic of Yugoslavia (Montenegro)	Article 5(4)
47	The Federal Republic of	Article 5(4)

	Yugoslavia (Serbia)	
48	The Republic of Slovenia	Article 5(4)
49	The Republic of South Africa	Article 5(4)
50	Spain	Article 5(4)
51	The Republic of Sri Lanka	Article 4(3)
52	The Republic of Tunisia	Article 5(3)
53	The Republic of Turkey	Article 5(3)
54	Ukraine	Article 5(4)
55	The United States of America	Article 5(4)
56	The Socialist Republic of Vietnam	Article 5(5)
57	Republic of Belarus	Article 5(4)
58	Bosnia and Herzegovina	Article 5(4)
59	The State of Kuwait	Article 5(4)
60	The Great Socialist People's Libyan Arab Jamahiriya	Article 5(4)
61	The Republic of Macedonia	Article 5(4)
62	The Syrian Arab Republic	Article 5(4)
63	Turkmenistan	Article 5(4)
64	The Republic of Uzbekistan	Article 5(4)

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

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

Pursuant to Article 14(4) of the Convention, **the Slovak Republic** considers that none of the CTA's contains a provision described in Article 14(1) of the Convention.

#### Article 15 – Definition of a Person Closely Related to an Enterprise

**The Slovak Republic** does not make a reservation to Article 15.

#### Article 16 – Mutual Agreement Procedure

##### ***Reservation***

Pursuant to Article 16(5)(a) of the Convention, **the Slovak Republic** 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 Slovak Republic 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
22	Canada	Article 25(1), second sentence
35	The Italian Republic	Article 25(1), second sentence
45	Russian Federation	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Slovak Republic 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	Kingdom of Belgium	Article 25(1), second sentence
3	Republic of Estonia	Article 25(1), second sentence
4	Ireland	Article 25(1), second sentence
5	Malaysia	Article 25(1), second sentence
6	Malta	Article 24(1), second sentence
8	The Republic of Singapore	Article 24(1), second sentence
9	The Swiss Confederation	Article 25(1), second sentence
11	Republic of Austria	Article 25(1), second sentence
12	The Republic of Hungary	Article 25(1), second sentence
14	The Republic of Bulgaria	Article 26(1), second sentence
15	The Republic of Latvia	Article 25(1), second sentence
16	The Republic of Lithuania	Article 25(1), second sentence
17	Romania	Article 26(1), second sentence

18	The Kingdom of Denmark	Article 25(1), second sentence
19	The Grand Duchy of Luxembourg	Article 25(1), second sentence
21	Australia	Article 24(1), second sentence
22	Canada	Article 25(1), second sentence
23	The People's Republic of China	Article 25(1), second sentence
24	Croatia	Article 25(1), second sentence
25	Czech Republic	Article 24(1), second sentence
26	The Republic of Finland	Article 24(1), second sentence
28	Georgia	Article 24(1), second sentence
30	Greece	Article 24(1), second sentence
31	The Republic of Iceland	Article 25(1), second sentence
32	India	Article 25(1), second sentence
33	Indonesia	Article 25(1), second sentence
34	The State of Israel	Article 27(1), second sentence
35	The Italian Republic	Article 25(1), second sentence
37	The Republic of Kazakhstan	Article 25(1), second sentence
38	The Republic of Korea	Article 25(1), second sentence
39	The United Mexican States	Article 23(1), second sentence
40	The Republic of Moldova	Article 25(1), second sentence
43	The Republic of Poland	Article 26(1), second sentence
44	The Portuguese Republic	Article 25(1), second sentence
45	Russian Federation	Article 25(1), second sentence
48	The Republic of Slovenia	Article 26(1), second sentence
49	The Republic of South Africa	Article 24(1), second sentence
52	The Republic of Tunisia	Article 25(1), second sentence
53	The Republic of Turkey	Article 24(1), second sentence
54	Ukraine	Article 25(1), second sentence
55	The United States of America	Article 26(1), second sentence
56	The Socialist Republic of Vietnam	Article 26(1), second sentence
57	Republic of Belarus	Article 25(1), second sentence
59	The State of Kuwait	Article 24(1), second sentence
60	The Great Socialist People's Libyan Arab Jamahiriya	Article 24(1), second sentence
61	The Republic of Macedonia	Article 24(1), second sentence
62	The Syrian Arab Republic	Article 24(1), second sentence
63	Turkmenistan	Article 25(1), second sentence
64	The Republic of Uzbekistan	Article 25(1), second sentence

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

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

Listed Agreement Number	Other Contracting Jurisdiction
1	Kingdom of Belgium
2	Cyprus
4	Ireland

7	The kingdom of the Netherlands
9	The Swiss Confederation
10	The United Kingdom of Great Britain and Northern Ireland
13	The Kingdom of Sweden
17	Romania
18	The Kingdom of Denmark
20	The Federative Republic of Brazil
22	Canada
25	Czech Republic
26	The Republic of Finland
27	The French Republic
29	Germany
30	Greece
35	The Italian Republic
36	Japan
38	The Republic of Korea
41	The Federal Republic of Nigeria
42	The Kingdom of Norway
43	The Republic of Poland
46	The Federal Republic of Yugoslavia (Montenegro)
47	The Federal Republic of Yugoslavia (Serbia)
50	Spain
51	The Republic of Sri Lanka
53	The Republic of Turkey
54	Ukraine
58	Bosnia and Herzegovina
60	The Great Socialist People's Libyan Arab Jamahiriya

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

Listed Agreement Number	Other Contracting Jurisdiction
27	The French Republic

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

Listed Agreement Number	Other Contracting Jurisdiction
1	Kingdom of Belgium
4	Ireland
10	The United Kingdom of Great Britain and Northern Ireland
20	The Federative Republic of Brazil
21	Australia
22	Canada
35	The Italian Republic
40	The Republic of Moldova

44	The Portuguese Republic
52	The Republic of Tunisia
56	The Socialist Republic of Vietnam

## Article 17 – Corresponding Adjustments

### *Reservation*

Pursuant to Article 17(3)(a) of the Convention, **the Slovak Republic** 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
3	Republic of Estonia	Article 9(2)
4	Ireland	Article 9(2)
5	Malaysia	Article 9(2)
6	Malta	Article 9(2)
8	The Republic of Singapore	Article 9(2)
9	The Swiss Confederation	Article 9(2)
10	The United Kingdom of Great Britain and Northern Ireland	Article 22(4)
14	The Republic of Bulgaria	Article 9(2)
15	The Republic of Latvia	Article 9(2)
16	The Republic of Lithuania	Article 9(2)
17	Romania	Article 9(2)
18	The Kingdom of Denmark	Article 9(2)
19	The Grand Duchy of Luxembourg	Article 9(2)
21	Australia	Article 9(3)
22	Canada	Article 9(2)
23	The People's Republic of China	Article 9(2)
24	Croatia	Article 9(2)
25	Czech Republic	Article 9(2)
26	The Republic of Finland	Article 9(2)
28	Georgia	Article 9(2)
29	Germany	Article 9(2)
31	The Republic of Iceland	Article 9(2)
33	Indonesia	Article 9(2)
34	The State of Israel	Article 9(2)
37	The Republic of Kazakhstan	Article 9(2)
39	The United Mexican States	Article 9(2)
40	The Republic of Moldova	Article 9(2)
41	The Federal Republic of Nigeria	Article 8(2)
43	The Republic of Poland	Article 9(2) of the Agreement between the Republic of Poland and the

		Slovak Republic for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital, amended by Article 1 of Amending Instrument a)
44	The Portuguese Republic	Article 9(2)
45	Russian Federation	Article 9(2)
48	The Republic of Slovenia	Article 9(2)
49	The Republic of South Africa	Article 9(2)
50	Spain	Article 9(2)
52	The Republic of Tunisia	Article 9(2)
53	The Republic of Turkey	Article 9(2)
55	The United States of America	Article 9(2)
56	The Socialist Republic of Vietnam	Article 9(2)
57	Republic of Belarus	Article 9(2)
59	The State of Kuwait	Article 9(2)
60	The Great Socialist People's Libyan Arab Jamahiriya	Article 9(2)
61	The Republic of Macedonia	Article 9(2)
62	The Syrian Arab Republic	Article 9(2)
63	Turkmenistan	Article 9(2)
64	The Republic of Uzbekistan	Article 9(2)

#### Article 18 – Choice to Apply Part VI

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

Pursuant to Article 18 of the Convention, **the Slovak Republic** hereby chooses not to apply Part VI.