

UKRAINE**Status of List of Reservations and Notifications upon Deposit of the Instrument of Ratification**

This document contains the list of reservations and notifications made by Ukraine upon deposit of the instrument of ratification pursuant to Articles 28(5) and 29(1) of the Convention.

Article 2 – Interpretation of Terms***Notification - Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, Ukraine wishes the following agreement(s) to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention entre le cabinet des ministres de l'Ukraine et le Gouvernement de la République algérienne démocratique et populaire en vue d'éviter les doubles impositions, de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune Convention between the Cabinet of Ministers of Ukraine and the Government of the Democratic People's Republic of Algeria for the Avoidance of Double Taxation and the prevention of fiscal evasions with respect to taxes on income and on capital	The Democratic People's Republic of Algeria	Original	14-12-2002	01-07-2004
2	Соглашение между правительством Украины и Правительством Республики Армения об избежании двойного налогообложения и предотвращении уклонений относительно налогов на доходы и имущество Agreement between the	The Republic of Armenia	Original	14-05-1996	19-11-1996

	Government of Ukraine and the Government of Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and estate				
3	Convention between the Government of Ukraine and the Government of the Republic of Austria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital	The Republic of Austria	Original	16-10-1997	20-05-1999
4	Конвенция между Правительством Украины и Правительством Азербайджанской Республики об избежании двойного налогообложения и предупреждении уклонения от уплаты налогов на доход и имущество Convention between the Cabinet of Ministers of Ukraine 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 property	The Republic of Azerbaijan	Original	30-07-1999	03-07-2000
5	Пагадненне паміж Урадам України і Урадам Рэспублікі Беларусь аб пазбяганні двойнога падаткаабкладання і папярэджанні ўхілення ад выплаты падаткаў у дачыненні да падаткаў на даходы і маемасць Agreement between the Government of Ukraine 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	The Republic of Belarus	Original	24-12-1993	30-01-1995

6	Convention between the Government of Ukraine and the Kingdom of Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and property	The Kingdom of Belgium	Original	20-05-1996	25-02-1999
7	Convention between the Government of Ukraine 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	16-01-2002	26-04-2006
8	Convention between the Government of Ukraine 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 property	The Republic of Bulgaria	Original	20-11-1995	03-10-1997
9	Convention between Ukraine and Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Canada	Original	04-03-1996	22-08-1996
10	Agreement between the Government of Ukraine 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 property	The People's Republic of China	Original	04-12-1995	18-10-1996
11	Agreement between the Czech Republic and the Republic of Croatia for the avoidance of double taxation with respect to taxes on income and on capital	The Republic of Croatia	Original	10-09-1996	01-06-1999
12	Convention between Government of Ukraine and Government of Cuba on Avoidance of Double Taxation and Prevention of Fiscal Evasion with respect to taxes on income and capital	The Republic of Cuba	Original	27-03-2003	N/A
13	Convention between the Government of Ukraine and the Government of the Republic of	The Republic of Cyprus	Original	08-11-2012	07-08-2013

	Cyprus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income		Amending Protocol	11-12-2015	N/A
14	Convention between the Government of Ukraine and the Government of the Czech Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	Czech Republic	Original	30-06-1997	20-04-1999
			Amending Protocol	21-10-2013	09.12.2015
15	Convention between the Government of Ukraine and the Kingdom of Denmark for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	The Kingdom of Denmark	Original	05-03-1996	21-08-1996
16	Convention between the Government of Ukraine and the Arab Republic of Egypt for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	The Arab Republic of Egypt	Original	29-03-1997	27-02-2002
17	Convention between the Government of Ukraine and the Republic of Estonia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	The Republic of Estonia	Original	10-05-1996	24-12-1996
18	Convention between the Government of Ukraine and the Republic of Finland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	The Republic of Finland	Original	14-10-1994	14-02-1998
19	Convention entre le gouvernement de l'ukraine et le gouvernement de la republique française en vue d'éviter les doubles impositions et de prevenir l'évasion et la fraude	The Republic of France	Original	30-01-1997	01-11-1999

	<p>fiscales en matiere d'impots sur le revenu et sur la fortune</p> <p>Convention between the Government of Ukraine and the Government of the Republic of France for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital</p>				
20	<p>Конвенция между Правительством Украины и Правительством Грузии об избежании двойного налогообложения и предупреждении налоговых уклонений относительно налогов на доходы и на имущество</p> <p>Convention between the Government of Ukraine and the Government of Georgia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital</p>	Georgia	Original	14-02-1997	01-04-1999
21	Agreement between Ukraine and the Federal Republic of Germany for the avoidance of double taxation with respect to taxes on income and capital	The Federal Republic of Germany	Original	03-07-1995	04-10-1996
22	Convention between the Government of the Government of Ukraine and the Government of the Hellenic Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	The Hellenic Republic	Original	06-11-2000	26-09-2003
23	Convention between Ukraine 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 property	Hungary	Original	19-05-1995	24-06-1996
24	Convention between the Government of Ukraine and the Government of the Republic of Iceland for the avoidance of	The Republic of Iceland	Original	08-11-2006	09-10-2008

	double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital				
25	Convention between the Government of Ukraine 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 and on capital	The Republic of India	Original	07-04-1999	31-10-2001
26	Agreement between the Government of Ukraine 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	The Republic of Indonesia	Original	11-04-1996	09-11-1998
27	Agreement between the Government of Ukraine and the Government of the Islamic Republic of Iran for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	The Islamic Republic of Iran	Original	22-05-1996	21-07-2001
28	Convention between the Government of Ukraine and the Government of Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains	Ireland	Original	19-04-2013	17-08-2015
29	Convention between the Government of Ukraine 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	26-11-2003	20-04-2006
30	Convention between the Government of Ukraine and the Government of the Italian Republic for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion	The Italian Republic	Original	26-02-1997	25-02-2003
31	Convention between the	Japan	Original	18-01-1986	27-11-1986

	Government of the Union of Soviet Socialist Republics and the Government of Japan for the avoidance of double taxation with respect to taxes on income				
32	Convention between the Government of Ukraine and the Government of the Hashemite Kingdom of Jordan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	The Hashemite Kingdom of Jordan	Original	30-11-2005	23-10-2008
33	Конвенция между Правительством Украины и Правительством Республики Казахстан об избежании двойного налогообложения и предотвращении налоговых уклонений относительно налогов на доходы Convention between the Government of Ukraine and the Government of Kazakhstan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	The Republic of Kazakhstan	Original	09-07-1996	14-04-1997
34	Convention between the Cabinet of Ministers of Ukraine and the Government of the Republic of Korea for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	The Republic of Korea	Original	29-09-1999	19-03-2002
35	Agreement between the Government of Ukraine and the Government of the State of Kuwait for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	The State of Kuwait	Original	20-01-2003	22-02-2004
36	Соглашение между Правительством Украины и Кыргызской Республики об избежании двойного налогообложения и предотвращении уклонения от	The Kyrgyz Republic	Original	16-10-1997	01-05-1999

	уплаты налогов на доходы и капитал Agreement between the Government of Ukraine and the Government of the Kyrgyz Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital				
37	Convention between the Government of Ukraine and the Government of the Republic of Latvia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	The Republic of Latvia	Original	21-11-1995	21-11-1996
38	Convention between Ukraine and the Lebanese Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	The Lebanese Republic	Original	22-04-2002	06-09-2003
39	Convention between Ukraine 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 and on capital	The State of Libya	Original	04-11-2008	31-01-2010
40	Convention between the Government of Ukraine 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	The Republic of Lithuania	Original	23-09-1996	25-12-1997
41	Convention between the Government of Ukraine 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	06-09-1997	18-04-2017
			Protocol	30-09-2016	18-04-2017
42	Convention between the Government of Ukraine and the Government of the Republic of	The Republic of Northern	Original	02-03-1998	23-11-1998

	Macedonia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Macedonia			
43	Agreement between the Government of the Union of Soviet Socialist Republics and the Government of Malaysia for the avoidance of double taxation with respect to taxes on income	Malaysia	Original	31-07-1987	01-07-1988
44	Agreement between the Government of Ukraine and the Government of Malaysia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malaysia	Original	04-08-2016	N/A
45	Convention between the Government of Ukraine and the Government of the Republic of Malta for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	The Republic of Malta	Original	04-09-2013	28-08-2017
46	Convention between the Government of Ukraine and the Government of the United Mexican States for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	The United Mexican States	Original	23-01-2012	06-12-2012
47	Конвенция между правительством Украины и правительством республики Молдова об избежании двойного налогообложения доходов и имущества и предотвращении уклонений от уплаты налогов Convention between the Government of Ukraine and the Government of the Republic of Moldova for the avoidance of double taxation on income and on property and for the prevention of fiscal evasion	The Republic of Moldova	Original	29-08-1995	27-05-1996
48	Agreement between the Cabinet of Ministers of Ukraine and the Government of Mongolia for the	Mongolia	Original	01-07-2002	03-11-2006

	avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital				
49	Convention between the Cabinet of Ministers of Ukraine and the Federal Government of the Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and on capital	Montenegro	Original	22-03-2001	29-11-2001
50	Convention between the Government of Ukraine and the Government of the Kingdom of Morocco for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	The Kingdom of Morocco	Original	13-07-2007	30-03-2009
51	Convention between Ukraine and the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	The Kingdom of the Netherlands	Original	24-10-1995	02-11-1996
			Amending Protocol	12.03.2018	N/A
52	Convention between the Government of Ukraine 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 on capital	The Kingdom of Norway	Original	07-03-1996	18-09-1996
53	Convention between the Government of Ukraine and the Government of the Islamic Republic of Pakistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	The Islamic Republic of Pakistan	Original	23-12-2008	30-06-2011
54	Konwencja między Rządem Ukrainy a Rządem Rzeczypospolitej Polskiej w sprawie unikania podwójnego opodatkowania i zapobiegania uchylaniu się od opodatkowania w zakresie podatków od dochodu i majątku Convention between the	The Republic of Poland	Original	12-01-1993	11-03-1994

	Government of Ukraine and the Government of the Republic of Poland for the avoidance of double taxation with respect to taxes on income and on capital				
55	Convention between Ukraine and the Portuguese Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	The Portuguese Republic	Original	09-02-2000	11-03-2002
56	Convention between the Government of Ukraine 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	29-03-1996	17-11-1997
57	Соглашение между Правительством Украины и Правительством Российской Федерации об избежании двойного налогообложения доходов и имущества и предотвращении уклонений от уплаты налогов Agreement between the Government of the Russian Federation and the Government of Ukraine for the Avoidance of Double Taxation (with respect to) of Income and Property (Capital) and the Prevention of Fiscal Evasion	The Russian Federation	Original	08-02-1995	03-08-1999
58	Convention between the Government of Ukraine and the Government of the Kingdom of Saudi Arabia for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital	The Kingdom of Saudi Arabia	Original	02-09-2011	01-12-2012
59	Convention between the Cabinet of Ministers of Ukraine and the Federal Government of the Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and on capital	The Republic of Serbia	Original	22-03-2001	29-11-2001

60	Agreement between the Government of Ukraine 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	26-01-2007	18-12-2009
61	Convention between Government of Ukraine and Government of the Slovak Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	The Slovak Republic	Original	23-01-1996	22-11-1996
62	Convention between the Government of Ukraine 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	23-04-2003	25-04-2007
63	Convention between the Cabinet of Ministers of Ukraine and the Government of the Republic of South Africa for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	The Republic of South Africa	Original	28-08-2003	23-12-2004
64	Convenio entre el Gobierno de la Unión de Repúblicas Socialistas Soviéticas y el Gobierno de España para evitar la doble imposición sobre la renta y el patrimonio Convention between the Government of the Union of Soviet Socialist Republics and the Government of Spain for the avoidance of double taxation with respect to taxes on income and on capital	The Kingdom of Spain	Original	01-03-1985	07-08-1986
65	Convention between Ukraine and Sweden for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	The Kingdom of Sweden	Original	15-08-1995	04-06-1996

66	Convention between the Government of Ukraine and the Swiss Federal Council for the avoidance of double taxation with respect to taxes on income and on capital	The Swiss Confederation	Original	30-10-2000	26-02-2002
			Amending Protocol	24.01.2019	N/A
67	Agreement between the Government of Ukraine and the Government of the Syrian Arab Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	The Syrian Arab Republic	Original	05-06-2003	04-05-2004
68	Соглашение между Украиной и Республикой Таджикистан об избежании двойного налогообложения и предотвращении уклонений от уплаты налогов на доходы и капитал Agreement between Ukraine and the Republic of Tajikistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	The Republic of Tajikistan	Original	07-09-2002	01-06-2003
69	Convention between the Government of the Czech Republic and the Royal Government of the Kingdom of Thailand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	The Kingdom of Thailand	Original	10-03-2004	24-11-2004
70	Agreement between the Government of Ukraine and the Government of the Republic of Turkey for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	The Republic of Turkey	Original	27-11-1996	29-04-1998
			Amending Protocol	09-10-2017	N/A
71	Конвенция между Кабинетом Министров Украины и Правительством Туркменистана об избежании двойного налогообложения в отношении налогов на доходы и имущество	Turkmenistan	Original	29-01-1998	21-10-1999

	Convention between the Cabinet of Ministers of Ukraine and the Government of Turkmenistan for the avoidance of double taxation with respect to taxes on income				
72	Agreement between the Government of Ukraine 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 and capital	The United Arab Emirates	Original	22-01-2003	09-03-2004
73	Convention between the Government of Ukraine and the Government of the United Kingdom of Great Britain and Northern Island for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains	The United Kingdom of Great Britain and Northern Island	Original	10-02-1993	11-08-1993
			Amending Protocol	09-10-2017	N/A
74	Convention between the Government of Ukraine and the Government of 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	04-03-1994	05-06-2000
75	Соглашение между Правительством Украины и Правительством Республики Узбекистан об избежании двойного налогообложения доходов и имущества Agreement between Ukraine and the Republic of Uzbekistan for the avoidance of double taxation with respect to income and property	The Republic of Uzbekistan	Original	10-11-1994	25-07-1995
76	Agreement between the Government of Ukraine 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 and on capital	The Socialist Republic of Vietnam	Original	08-04-1996	19-11-1996

Article 3 – Transparent Entities***Reservation***

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

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Ukraine 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	The Democratic People's Republic of Algeria	бажаючи укласти Конвенцію про уникнення подвійного оподаткування доходів і майна та попередження податкових ухилень <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних економічних стосунків>, Désireux de conclure une Convention, en vue d'éviter les doubles impositions, de prévenir l'évasion et la

		<p>fraude fiscales, en matière d'impôts sur le revenu et sur la fortune</p> <p>(non-official translation: 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 <And confirming its endeavour to the development and deepening of mutual economic relations,>)</p>
2	The Republic of Armenia	<p>бажаючи укласти Угоду про уникнення подвійного оподаткування доходів і майна та попередження ухилень від сплати податків <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних економічних стосунків>,</p> <p>желая заключить Конвенцию об избежании двойного налогообложения и предотвращении уклонений от уплаты налогов на доход и на имущество, <и подтверждая свое стремление к развитию и углублению взаимных экономических отношений>,</p> <p>(non-official translation: 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 <And confirming its endeavour to the development and deepening of mutual economic relations,>)</p>
3	The Republic of Austria	<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 on capital <and confirming their endeavour to develop and deepen mutual economic relations>,</p>
4	The Republic of Azerbaijan	<p>бажаючи укласти Конвенцію про уникнення подвійного оподаткування та попередження ухилень від сплати податків на доход і майно <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних економічних стосунків>,</p> <p>желая заключить Конвенцию об избежании двойного налогообложения и предотвращении уклонений от уплаты налогов на доход и на имущество, <и подтверждая свое стремление к развитию и углублению взаимных экономических отношений>,</p> <p>(non-official translation: 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 <And confirming its endeavour to the development and deepening of mutual economic relations,>)</p>

		relations>,))
5	The Republic of Belarus	<p>бажаючы укласти Угоду про уникнення подвійного оподаткування та запобігання ухиленню від сплати податків стосовно податків на доходи і майно <і підтверджуючи свої прагнення до розвитку та поглиблення взаємних економічних відносин>,</p> <p>жадаючы заключыць Пагадненне аб пазбяганні дваінога падаткаабкладання і папярэджанні ўхілення ад выплаты падаткаў у дачыненні да падаткаў на даходы і маёмасць <і пацвярджаючы сваё імкненне да развіцця і паглыблення ўзаемных эканамічных адносін>,</p> <p>(non-official translation: 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 <And confirming its endeavour to the development and deepening of mutual economic relations>,))</p>
6	The 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 property <and confirming their endeavour to the development and deepening of mutual economic relations>
7	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,
8	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 property <and confirming their endeavour to the development and deepening of mutual economic relations,>
9	Canada	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,
10	The People's Republic of China	desiring <to promote the development of economic, scientific, technical and cultural cooperation between both States and> 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,
11	The Republic of Croatia	desiring to conclude an Agreement for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital,
12	The Republic of Cuba	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 <and confirming their endeavour to the development and deepening of mutual economic relations,>
13	The Republic of	desiring to conclude a Convention for the avoidance of

	Cyprus	double taxation and the prevention of fiscal evasion with respect to taxes on income <and confirming their endeavour to the development and deepening of mutual economic relations,>
14	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 property <and confirming its endeavour to the development and deepening of mutual economic relations,>
15	The Kingdom of 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 property, <and confirming their endeavour to the development and strengthening of mutual economic relations,>
16	The Arab Republic of Egypt	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,>
17	The 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, <and confirming its endeavour to the development and deepening of mutual economic relations,>
18	The Republic of Finland	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,
19	The Republic of France	<p>бажаючи укласти Конвенцію про уникнення подвійного оподаткування та попередження податкових ухилень стосовно податків на доходи і майно <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних економічних стосунків>,</p> <p>Désireux de conclure une convention en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune <et confirmant leur souhait de développer et d'approfondir leurs relations économiques mutuelles>,</p> <p>(non-official translation: 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 <and confirming its endeavour to the development and deepening of mutual economic relations>,))</p>
20	Georgia	бажаючи укласти Конвенцію про уникнення подвійного оподаткування та попередження податкових ухилень стосовно податків на дохід і на майно <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних економічних стосунків>,

		<p>желая заключить Конвенцию об избежании двойного налогообложения и предупреждении налоговых уклонений относительно налогов на доходы и имущество <и подтверждая свое стремление к развитию и углублению взаимных экономических отношений>,</p> <p>(non-official translation: 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 <and confirming its endeavour to the development and deepening of mutual economic relations>,))</p>
21	The Federal Republic of Germany	<desiring to promote their mutual economic relations by removing fiscal obstacles>
22	The Hellenic 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,
23	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 property, <and confirming their endeavour to the development and their deepening of mutual relations,>
24	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,
25	The Republic of India	desiring to conclude a Convention for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital <and confirming their aspiration for the development and strengthening of bilateral relations>
26	The Republic of Indonesia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <and confirming its endeavour to develop and deepening of mutual economic relations,>
27	The Islamic Republic of Iran	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, <and confirming its endeavour to develop and deepen mutual economic relations,>
28	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
29	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,
30	The Italian Republic	desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
31	Japan	Desiring to conclude a Convention for the avoidance of

		double taxation with respect to taxes on income,
32	The Hashemite Kingdom of Jordan	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 develop and deepen mutual economic relations,>
33	The Republic of Kazakhstan	<p>бажаючи укласти Конвенцію про уникнення подвійного оподаткування та запобігання податковим ухиленням стосовно податків на доходи <та підтверджуючи своє прагнення до розвитку і поглиблення взаємних економічних стосунків>,</p> <p>желая заключить Конвенцию об избежании двойного налогообложения и предотвращении налоговых уклонений относительно налогов на доходы <и подтверждая свое стремление к развитию и укреплению взаимных экономических отношений>,</p> <p>(non-official translation: desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and confirming its endeavour to the development and deepening of mutual economic relations>,)</p>
34	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 and capital <and confirming their endeavour to the development and deepening of mutual economic relations>,
35	The State of Kuwait	<desiring to develop mutual 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 capital,
36	The Kyrgyz Republic	<p><керуючись прагненням до розвитку і зміцнення економічного, науково-технічного і культурного співробітництва між обома Державами і> з метою уникнення подвійного оподаткування доходів і майна,</p> <p><руководствуясь стремлением к развитию и укреплению экономического, научно-технического и культурного сотрудничества между обоими Государствами и> с целью избежания двойного налогообложения доходов и имущества,</p> <p>(non-official translation: <being guided by the aspiration to develop and strengthen economic, scientific and technical and cultural cooperation between both States and> for the purpose of elimination of double taxation of the income and</p>

		property,)
37	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, <and confirming its endeavour to the development and deepening of mutual economic relations,>
38	The Lebanese Republic	desiring to promote and strengthen their economic co-operation 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,
39	The State of Libya	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 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, <and confirming their endeavour to the development and deepening of mutual economic relations,>
41	The Grand Duchy of Luxembourg	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,
42	The Republic of Northern 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 <and confirming their endeavour to the develop and deepen mutual economic relations,>
43	Malaysia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income <and with the view to promote economic co-operation between the two countries,>
44	Malaysia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
45	The Republic of Malta	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and confirming their endeavour to develop and strengthen mutual economic relations>,
46	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 and on property,
47	The Republic of Moldova	бажаючи укласти Конвенцію про уникнення подвійного оподаткування доходів і майна та попередження податкових ухилень <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних економічних стосунків>, желая заключить Конвенцию об избежании двойного налогообложения доходов и имущества и предотвращении уклонений от уплаты налогов <и подтверждая свое стремление к развитию и

		углублению взаимных экономических отношений>, (non-official translation: desiring to conclude a Convention for the avoidance of double taxation on income and capital and the prevention of fiscal evasion, <and affirming their desire to develop and deepen bilateral economic relations,>)
48	Mongolia	desiring to conclude a Agreement for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital,
49	Montenegro	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <and confirming their endeavour to the development and deepening of mutual economic relations>
50	The Kingdom of Morocco	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
51	The Kingdom of 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 property be concluded by both States <and confirming their endeavour to the development and deepening of mutual economic relations,>
52	The Kingdom of Norway	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 endeavour to the development and deepening of mutual economic relations>,
53	The Islamic Republic of Pakistan	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
54	The Republic of Poland	бажаючи укласти Конвенцію про уникнення подвійного оподаткування доходів і майна та попередження податкових ухилень <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних економічних стосунків>, pragnąc zawrzeć Konwencję w sprawie unikania podwójnego opodatkowania i zapobiegania uchylaniu się od opodatkowania w zakresie podatków od, dochodów i majątku <i potwierdzając dążenie do rozwijania i pogłębiania wzajemnych stosunków gospodarczych> (non-official translation: 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, <confirming their aspiration to develop and intensify mutual economic relations,>)
55	The Portuguese 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 <and confirming their endeavour to develop mutual economic relations>
56	Romania	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
57	The Russian Federation	<p>бажаючи укласти Угоду про уникнення подвійного оподаткування доходів і майна та попередження ухилень від сплати податків <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних стосунків>,</p> <p>желая заключить Соглашение об избежании двойного налогообложения доходов и имущества и предотвращении уклонений от уплаты налогов <и подтверждая свое стремление к развитию и углублению взаимных отношений>,</p> <p>(non-official translation: desiring to conclude a Convention for the Avoidance of Double Taxation With Respect to Taxes on Income and Property (Capital) and the Prevention of Tax Evasion, <And confirming their desire to develop and deepen mutual relations,>)</p>
58	The Kingdom of Saudi Arabia	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 capital,
59	The Republic of Serbia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <and confirming their endeavour to the development and deepening of mutual economic relations>
60	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,
61	The Slovak 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 <and confirming its endeavour to the development and deepening of mutual economic relations>,
62	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,
63	The Republic of South Africa	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and desiring to develop mutual economic relations>,
64	The Kingdom of Spain	<подтверждая свое стремление, в соответствии с Заключительным актом Совещания по безопасности и сотрудничеству в Европе, подписанным в Хельсинки 1 августа 1975 г., углублять и развивать

		<p>экономическое, культурное, торговое, промышленное и научно-техническое сотрудничество,> и в целях избежания двойного налогообложения</p> <p><confirmando su intencion en concordia con el acta final de la conferencia sobre la seguridad y cooperacion en europa, suscrita en helsinki el 1 de agosto de 1975, para la profundizacion y el ulterior desarrollo de la colaboracion economica, cultural, comercial, industrial y tecnico-cientifica,> y con el fin de evitar la doble imposicion</p> <p>(non-official translation: <confirming its intention in accordance with the Final Act of the Conference on Security and Cooperation in Europe, signed in Helsinki on 1 August 1975, to deepen and further develop of the economic, cultural, commercial, industrial and technical-scientific collaboration> and with the aim to avoid double taxation)</p>
65	The Kingdom of Sweden	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
66	The Swiss Confederation	desiring to conclude a Convention for the Avoidance of Double Taxation With Respect to Taxes on Income and Capital <and confirming their aspiration to develop and deepen mutual economic relationships>,
67	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,
68	The Republic of Tajikistan	<p><керуючись прагненням розвивати і зміцнювати економічне, науково-технічне і культурне співробітництво між обома Державами> і з метою уникнення подвійного оподаткування та попередження ухилення від сплати податків на доходи і капітал,</p> <p><руководствуясь стремлением развивать и укреплять экономическое, научно-техническое и культурное сотрудничество между обоими государствами> и в целях избежания двойного налогообложения и предотвращения уклонения от уплаты налогов на доходы и капитал,</p> <p>(non-official translation: <being guided by the aspiration to develop and strengthen economic, scientific and technical and cultural cooperation between both States and> for the purpose of elimination of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital,)</p>
69	The Kingdom of Thailand	desiring to conclude a Convention for the avoidance of

		double taxation and the prevention of fiscal evasion with respect to taxes on income,
70	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 and on capital <and with a view to promote economic cooperation between the two countries,>
71	Turkmenistan	<p>бажаючи укласти Конвенцію про уникнення подвійного оподаткування стосовно податків на доходи і на майно, <і з метою розвивати економічне співробітництво між двома країнами,></p> <p>желая заключить Конвенцию об избежании двойного налогообложения в отношении налогов на доходы и на имущество, <и с целью развития экономического сотрудничества между двумя странами,></p> <p>(non-official translation: desiring to conclude a Convention for the Avoidance of Double Taxation With Respect to Taxes on Income and Property, <and with the aim to develop mutual economic cooperation,>)</p>
72	The United Arab Emirates	desiring <to promote and strengthen the economic relations> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
73	The United Kingdom of Great Britain and Northern Island	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
74	The United States of America	confirming their <desire to develop and strengthen the economic, scientific, technical and cultural cooperation between both States,> and 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,
75	The Republic of Uzbekistan	<p>бажаючи укласти Угоду про уникнення подвійного оподаткування доходів і майна та попередження податкових ухилень <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних економічних стосунків>,</p> <p>желая заключить Соглашение об избежании двойного налогообложения доходов и имущества <и подтверждая свое стремление к развитию и углублению взаимных экономических отношений>,</p> <p>desiring to conclude a Convention for avoidance of double taxation on income and capital, <And confirming their aspiration to develop and deepen mutual economic relationships>,</p>

76	The Socialist Republic of Vietnam	desiring to conclude a Convention for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital <and confirming their aspiration for the development and strengthening of bilateral relations>
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Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, Ukraine 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
7	The Federative Republic of Brazil
9	Canada
11	The Republic of Croatia
18	The Republic of Finland
24	The Republic of Iceland
28	Ireland
29	The State of Israel
30	The Italian Republic
31	Japan
39	The State of Libya
44	Malaysia
46	The United Mexican States
48	Mongolia
50	The Kingdom of Morocco
51	The Kingdom of Netherlands
56	Romania
58	The Kingdom of Saudi Arabia
60	The Republic of Singapore
62	The Republic of Slovenia
65	The Kingdom of Sweden
67	The Syrian Arab Republic
69	The Kingdom of Thailand
73	The United Kingdom of Great Britain and Northern Island

Article 7 – Prevention of Treaty Abuse

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(b) of the Convention, Ukraine hereby chooses to apply Article 7(4).

Notification of Existing Provisions in Listed Agreements

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
4	The Republic of Azerbaijan	Article 11 (7) Article 12 (6) Article 21 (4)
5	The Republic of Belarus	Article 11 (7) Article 12 (7)
6	The Kingdom of Belgium	Article 12 (7) Protocol (1), second sentence
7	The Federative Republic of Brazil	Article 10 (7) Article 11 (9) Article 12 (6)
8	The Republic of Bulgaria	Article 11 (7) Article 12 (6)
9	Canada	Article 11 (8) Article 12 (8)
12	The Republic of Cuba	Article 11 (7)
14	Czech Republic	Protocol 15 (a), 15 (c)
15	The Kingdom of Denmark	Article 11 (8) Article 12 (6)
17	The Republic of Estonia	Article 24
18	The Republic of Finland	Article 11 (8) Article 12 (7)
20	Georgia	Article 11 (7) Article 12 (6)
22	The Hellenic Republic	Article 11 (8) Article 12 (7)
23	Hungary	Article 11 (7) Article 12 (6)
24	The Republic of Iceland	Article 11 (7) Article 12 (7)

25	The Republic of India	Article 11 (7) Article 12 (8)
32	The Hashemite Kingdom of Jordan	Article 11 (8)
33	The Republic of Kazakhstan	Article 11 (7) Article 12 (6)
34	The Republic of Korea	Article 11 (9) Article 12 (6)
37	The Republic of Latvia	Article 25
38	The Lebanese Republic	Article 12 (7)
39	The State of Libya	Article 12 (7) Article 13 (7)
40	The Republic of Lithuania	Article 25
42	The Republic of Northern Macedonia	Article 11 (7) Article 12 (6)
44	Malaysia	Article 11 (9) Article 12 (7)
45	The Republic of Malta	Article 21 (1)
46	The United Mexican States	Article 11 (8) Article 12 (7)
47	The Republic of Moldova	Article 11 (7) Article 12 (6)
50	The Kingdom of Morocco	Article 11 (8) Article 12 (7)
51	The Kingdom of the Netherlands	Article 11 (9) Article 12 (9)
52	The Kingdom of Norway	Article 11 (8) Article 12 (6)
53	The Islamic Republic of Pakistan	Article 11 (7) Article 12 (6)
54	The Republic of Poland	Article 11 (7) Article 12 (6)
56	Romania	Article 11 (8) Article 12 (7)
58	The Kingdom of Saudi Arabia	Article 29

60	The Republic of Singapore	Article 11 (8) Article 12 (7)
65	The Kingdom of Sweden	Article 12 (7)
69	The Kingdom of Thailand	Article 11 (9) Article 12 (7)
71	Turkmenistan	Article 11 (8) Article 12 (7)
72	The United Arab Emirates	Article 11 (7)
73	The United Kingdom of Great Britain and Northern Island	Article 11 (7) Article 12 (5)
75	The Republic of Uzbekistan	Article 11 (7) Article 12 (6)
76	The Socialist Republic of Vietnam	Article 11 (8) Article 12 (7)

Article 8 – Dividend Transfer Transactions

Reservation

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

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

Notification of Choice of Optional Provisions

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

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, Ukraine considers that the following agreement(s) contain(s) 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	The Democratic People's Republic of Algeria	Article 13 (2)
2	The Republic of Armenia	Article 13 (2)
3	The Republic of Austria	Article 13 (2)
4	The Republic of Azerbaijan	Article 13 (2)
5	The Republic of Belarus	Article 13 (2)

6	The Kingdom of Belgium	Article 13 (2)
8	The Republic of Bulgaria	Article 13 (2)
9	Canada	Article 13 (4)
10	The People's Republic of China	Article 13 (4)
11	The Republic of Croatia	Article 13 (4)
12	The Republic of Cuba	Article 13 (2)
14	Czech Republic	Article 13 (2)
15	The Kingdom of Denmark	Article 13 (2)
16	The Arab Republic of Egypt	Article 13 (2)
17	The Republic of Estonia	Article 13 (2)
18	The Republic of Finland	Article 13 (2)
19	The Republic of France	Article 13 (2)
20	Georgia	Article 13 (2)
21	The Federal Republic of Germany	Article 13 (2)
22	The Hellenic Republic	Article 13 (2)
23	Hungary	Article 13 (1)
24	The Republic of Iceland	Article 13 (2)
25	The Republic of India	Article 13 (4)
26	The Republic of Indonesia	Article 13 (3)
28	Ireland	Article 13 (2)
29	The State of Israel	Article 13 (2)
30	The Italian Republic	Article 13 (2)
32	The Hashemite Kingdom of Jordan	Article 13 (2)
33	The Republic of Kazakhstan	Article 13 (2)
34	The Republic of Korea	Article 13 (2)
36	The Kyrgyz Republic	Article 13 (4)
37	The Republic of Latvia	Article 13 (2)
38	The Lebanese Republic	Article 13 (2)
39	The State of Libya	Article 14 (4)
40	The Republic of Lithuania	Article 13 (2)
41	The Grand Duchy of Luxembourg	Article 13 (2)
42	The Republic of Northern Macedonia	Article 13 (2)

45	The Republic of Malta	Article 13 (4)
46	The United Mexican States	Article 13 (2)
47	The Republic of Moldova	Article 13 (2)
48	Mongolia	Article 13 (4)
49	Montenegro	Article 13 (2)
50	The Kingdom of Morocco	Article 13 (4)
51	The Kingdom of the Netherlands	Article 13 (2)
52	The Republic of Norway	Article 13 (2)
53	The Islamic Republic of Pakistan	Article 13 (2)
54	The Republic of Poland	Article 13 (2)
55	The Portuguese Republic	Article 13 (2)
56	Romania	Article 13 (2)
57	The Russian Federation	Article 13 (1)
59	The Republic of Serbia	Article 13 (2)
60	The Republic of Singapore	Article 13 (2)
62	The Republic of Slovenia	Article 13 (2)
63	The Republic of South Africa	Article 13 (2)
64	The Kingdom of Spain	Article 11 (4)
65	The Kingdom of Sweden	Article 13 (1)
66	The Swiss Confederation	Article 13 (2)
68	The Republic of Tajikistan	Article 13 (4)
69	The Kingdom of Thailand	Article 13 (2)
71	Turkmenistan	Article 13 (4)
72	The United Arab Emirates	Article 13 (2)
73	The United Kingdom of Great Britain and Northern Ireland	Article 13 (2)
74	The United States of America	Article 13 (2)
76	The Socialist Republic of Vietnam	Article 13 (2)

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, Ukraine considers that none of its Covered Tax Agreements contain a provision described in Article 10 (4).

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, Ukraine 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, Ukraine 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	The Democratic People’s Republic of Algeria	Article 5 (5)
2	The Republic of Armenia	Article 5 (5)
3	The Republic of Austria	Article 5 (5)
4	The Republic of Azerbaijan	Article 5 (5)
5	The Republic of Belarus	Article 5 (5)
6	The Kingdom of Belgium	Article 5 (5)
7	The Federative Republic of Brazil	Article 5 (5)
8	The Republic of Bulgaria	Article 5 (5)
9	Canada	Article 5 (5)
10	The People’s Republic of China	Article 5 (5)
11	The Republic of Croatia	Article 5 (5)
12	The Republic of Cuba	Article 5 (5)
13	The Republic of Cyprus	Article 5 (5)
14	Czech Republic	Article 5 (5)
15	The Kingdom of Denmark	Article 5 (5)
16	The Arab Republic of Egypt	Article 5 (5)
17	The Republic of Estonia	Article 5 (5)
18	The Republic of Finland	Article 5 (5)(a)
19	The Republic of France	Article 5 (5)
20	Georgia	Article 5 (5)

21	The Federal Republic of Germany	Article 5 (5)
22	The Hellenic Republic	Article 5 (5)
23	Hungary	Article 5 (5)
24	The Republic of Iceland	Article 5 (5)
25	The Republic of India	Article 5 (5)(a)
26	The Republic of Indonesia	Article 5 (5)(a)
27	The Islamic Republic of Iran	Article 5 (5)
28	Ireland	Article 5 (6)(a)
29	The State of Israel	Article 5 (5)
30	The Italian Republic	Article 5 (4)
31	Japan	Article 4 (4)
32	The Hashemite Kingdom of Jordan	Article 5 (5)(a)
33	The Republic of Kazakhstan	Article 5 (5)
34	The Republic of Korea	Article 5 (5)
35	The State of Kuwait	Article 5 (6)(a)
36	The Kyrgyz Republic	Article 5 (5)
37	The Republic of Latvia	Article 5 (5)
38	The Lebanese Republic	Article 5 (5)
39	The State of Libya	Article 6 (5)
40	The Republic of Lithuania	Article 5 (5)
41	The Grand Duchy of Luxembourg	Article 5 (5)
42	The Republic of Northern Macedonia	Article 5 (5)
43	Malaysia	Article 5 (5)(a)
44	Malaysia	Article 5 (5)(a)
45	The Republic of Malta	Article 5 (5)
46	The United Mexican States	Article 5 (5)
47	The Republic of Moldova	Article 5 (5)
48	Mongolia	Article 5 (5)(a)
49	Montenegro	Article 5 (5)
50	The Kingdom of Morocco	Article 5 (5)(a)
51	The Kingdom of the Netherlands	Article 5 (5)
52	The Kingdom of Norway	Article 5 (5)

53	The Islamic Republic of Pakistan	Article 5 (5)
54	The Republic of Poland	Article 5 (5)
55	The Portuguese Republic	Article 5 (5)
56	Romania	Article 5 (5)(a)
57	The Russian Federation	Article 5 (5)
58	The Kingdom of Saudi Arabia	Article 5 (5)(a)
59	The Republic of Serbia	Article 5 (5)
60	The Republic of Singapore	Article 5 (5)
61	The Slovak Republic	Article 5 (5)
62	The Republic of Slovenia	Article 5 (5)
63	The Republic of South Africa	Article 5 (5)
64	The Kingdom of Spain	Article 4 (5)
65	The Kingdom of Sweden	Article 5 (5)
66	The Swiss Confederation	Article 5 (5)
67	The Syrian Arab Republic	Article 5 (5)
68	The Republic of Tajikistan	Article 5 (5)
69	The Kingdom of Thailand	Article 5 (5)(a)
70	The Republic of Turkey	Article 5 (5)
71	Turkmenistan	Article 5 (5)(a)
72	The United Arab Emirates	Article 5 (5)(a)
73	The United Kingdom of Great Britain and Northern Island	Article 5 (5)
74	The United States of America	Article 5 (5)(a)
75	The Republic of Uzbekistan	Article 4 (5)
76	The Socialist Republic of Vietnam	Article 5 (5)(a)

Pursuant to Article 12(6) of the Convention, Ukraine 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	The Democratic People's Republic of Algeria	Article 5 (6)
2	The Republic of Armenia	Article 5 (6)

3	The Republic of Austria	Article 5 (6)
4	The Republic of Azerbaijan	Article 5 (6)
5	The Republic of Belarus	Article 5 (6)
6	The Kingdom of Belgium	Article 5 (6)
7	The Federative Republic of Brazil	Article 5 (6)
8	The Republic of Bulgaria	Article 5 (6)
9	Canada	Article 5 (6)
10	The People's Republic of China	Article 5 (6)
11	Croatia	Article 5 (6)
12	The Republic of Cuba	Article 5 (6)
13	The Republic of Cyprus	Article 5 (6)
14	Czech Republic	Article 5 (6)
15	The Kingdom of Denmark	Article 5 (6)
16	The Arab Republic of Egypt	Article 5 (7)
17	The Republic of Estonia	Article 5 (6)
18	The Republic of Finland	Article 5 (6)
19	The Republic of France	Article 5 (6)
20	Georgia	Article 5 (6)
21	The Federal Republic of Germany	Article 5 (6)
22	The Hellenic Republic	Article 5 (6)
23	Hungary	Article 5 (6)
24	The Republic of Iceland	Article 5 (6)
25	The Republic of India	Article 5 (6)
26	The Republic of Indonesia	Article 5 (6)
27	The Islamic Republic of Iran	Article 5 (6)
28	Ireland	Article 5 (7)
29	The State of Israel	Article 5 (6)
30	The Italian Republic	Article 5 (5)
31	Japan	Article 4 (5)
32	The Hashemite Kingdom of Jordan	Article 5 (7)
33	The Republic of Kazakhstan	Article 5 (6)
34	The Republic of Korea	Article 5 (6)
35	The State of Kuwait	Article 5 (7)

36	The Kyrgyz Republic	Article 5 (6)
37	The Republic of Latvia	Article 5 (6)
38	The Lebanese Republic	Article 5 (7)
39	The State of Libya	Article 6 (6)
40	The Republic of Lithuania	Article 5 (6)
41	The Grand Duchy of Luxembourg	Article 5 (6)
42	The Republic of Northern Macedonia	Article 5 (6)
43	Malaysia	Article 5 (6)
44	Malaysia	Article 5 (6)
45	The Republic of Malta	Article 5 (6)
46	The United Mexican States	Article 5 (7)
47	The Republic of Moldova	Article 5 (6)
48	Mongolia	Article 5 (6)
49	Montenegro	Article 5 (6)
50	The Kingdom of Morocco	Article 5 (7)
51	The Kingdom of the Netherlands	Article 5 (6)
52	The Kingdom of Norway	Article 5 (6)
53	The Islam Republic of Pakistan	Article 5 (6)
54	The Republic of Poland	Article 5 (6)
55	The Portuguese Republic	Article 5 (6)
56	Romania	Article 5 (6)
57	The Russian Federation	Article 5 (6)
58	The Kingdom of Saudi Arabia	Article 5 (6)
59	The Republic of Serbia	Article 5 (6)
60	The Republic of Singapore	Article 5 (6)
61	The Slovak Republic	Article 5 (6)
62	The Republic of Slovenia	Article 5 (6)
63	The Republic of South Africa	Article 5 (6)
64	The Kingdom of Spain	Article 4 (4)
65	The Kingdom of Sweden	Article 5 (6)
66	The Swiss Confederation	Article 5 (6)
67	The Syrian Arab Republic	Article 5 (6)
68	The Republic of Tajikistan	Article 5 (6)

69	The Kingdom of Thailand	Article 5 (7)
70	The Republic of Turkey	Article 5 (6)
71	Turkmenistan	Article 5 (7)
72	The United Arab Emirates	Article 5 (6)
73	The United Kingdom of Great Britain and Northern Ireland	Article 5 (6)
74	The United States of America	Article 5 (6)
75	The Republic of Uzbekistan	Article 4 (6)
76	The Socialist Republic of Vietnam	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, Ukraine 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, Ukraine 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	The Democratic People's Republic of Algeria	Article 5 (4)
2	The Republic of Armenia	Article 5 (4)
3	The Republic of Austria	Article 5 (4)
4	The Republic of Azerbaijan	Article 5 (4)
5	The Republic of Belarus	Article 5 (4)
6	The Kingdom of Belgium	Article 5 (4)
7	The Federative Republic of Brazil	Article 5 (4)
8	The Republic of Bulgaria	Article 5 (4)
9	Canada	Article 5 (4)
10	The People's Republic of China	Article 5 (4)
11	The Republic of Croatia	Article 5 (4)
12	The Republic of Cuba	Article 5 (4)
13	The Republic of Cyprus	Article 5 (4)
14	Czech Republic	Article 5 (4)

15	The Kingdom of Denmark	Article 5 (4)
16	The Arab Republic of Egypt	Article 5 (4)
17	The Republic of Estonia	Article 5 (4)
18	The Republic of Finland	Article 5 (4)
19	The Republic of France	Article 5 (4)
20	Georgia	Article 5 (4)
21	The Federal Republic of Germany	Article 5 (4)
22	The Hellenic Republic	Article 5 (4)
23	Hungary	Article 5 (4)
24	The Republic of Iceland	Article 5 (4)
25	The Republic of India	Article 5 (4)
26	The Republic of Indonesia	Article 5 (4)
27	The Islamic Republic of Iran	Article 5 (4)
28	Ireland	Article 5 (5)
29	The State of Israel	Article 5 (4)
30	The Italian Republic	Article 5 (3), Protocol 1
31	Japan	Article 4 (3)
32	The Hashemite Kingdom of Jordan	Article 5 (4)
33	The Republic of Kazakhstan	Article 5 (4)
34	The Republic of Korea	Article 5 (4)
35	The State of Kuwait	Article 5 (5)
36	The Kyrgyz Republic	Article 5 (4)
37	The Republic of Latvia	Article 5 (4)
38	The Lebanese Republic	Article 5 (4)
39	The State of Libya	Article 6 (4)
40	The Republic of Lithuania	Article 5 (4)
41	The Grand Duchy of Luxembourg	Article 5 (4)
42	The Republic of Northern Macedonia	Article 5 (4)
43	Malaysia	Article 5 (3)
44	Malaysia	Article 5 (4)
45	The Republic of Malta	Article 5 (4)
46	The United Mexican States	Article 5 (4)
47	The Republic of Moldova	Article 5 (4)

48	Mongolia	Article 5 (4)
49	Montenegro	Article 5 (4)
50	The Kingdom of Morocco	Article 5 (4)
51	The Kingdom of the Netherlands	Article 5 (4)
52	The Kingdom of Norway	Article 5 (4)
53	The Islam Republic of Pakistan	Article 5 (4)
54	The Republic of Poland	Article 5 (4)
55	The Portuguese Republic	Article 5 (4)
56	Romania	Article 5 (4)
57	The Russian Federation	Article 5 (4)
58	The Kingdom of Saudi Arabia	Article 5 (4)
59	The Republic of Serbia	Article 5 (4)
60	The Republic of Singapore	Article 5 (4)
61	The Slovak Republic	Article 5 (4)
62	The Republic of Slovenia	Article 5 (4)
63	The Republic of South Africa	Article 5 (4)
64	The Kingdom of Spain	Article 4 (3)
65	The Kingdom of Sweden	Article 5 (4)
66	The Swiss Confederation	Article 5 (4)
67	The Syrian Arab Republic	Article 5 (4)
68	The Republic of Tajikistan	Article 5 (4)
69	The Kingdom of Thailand	Article 5 (4)
70	The Republic of Turkey	Article 5 (4)
71	Turkmenistan	Article 5 (4)
72	The United Arab Emirates	Article 5 (4)
73	The United Kingdom of Great Britain and Northern Island	Article 5 (4)
74	The United States of America	Article 5 (4)
75	The Republic of Uzbekistan	Article 4 (4)
76	The Socialist Republic of Vietnam	Article 5 (4)

Article 14 – Splitting-up of Contracts

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 14(4) of the Convention, Ukraine considers that none of its Covered Tax Agreements contain a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b).

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	The Democratic People's Republic of Algeria	Article 25(1)
2	The Republic of Armenia	Article 25(1), first sentence
3	The Republic of Austria	Article 25(1), first sentence
4	The Republic of Azerbaijan	Article 25(1)
5	The Republic of Belarus	Article 24(1), first sentence
6	The Kingdom of Belgium	Article 25(1), first sentence
7	The Federative Republic of Brazil	Article 25(1), first sentence
8	The Republic of Bulgaria	Article 26(1), first sentence
9	Canada	Article 25(1), first sentence
10	The People's Republic of China	Article 26(1), first sentence
11	The Republic of Croatia	Article 25(1), first sentence
12	The Republic of Cuba	Article 26(1), first sentence
13	The Republic of Cyprus	Article 23(1), first sentence
14	Czech Republic	Article 25(1), first sentence
15	The Kingdom of Denmark	Article 26(1), first sentence
16	The Arab Republic of Egypt	Article 26(1), first sentence
17	The Republic of Estonia	Article 26(1), first sentence
18	The Republic of Finland	Article 25(1), first sentence
19	The Republic of France	Article 25(1), first sentence
20	Georgia	Article 26(1), first sentence
21	The Federal Republic of Germany	Article 25(1), first sentence
22	The Hellenic Republic	Article 25(1), first sentence
23	Hungary	Article 25(1), first sentence
24	The Republic of Iceland	Article 25(1), first sentence

25	The Republic of India	Article 26(1), first sentence
26	The Republic of Indonesia	Article 25(1), first sentence
27	The Islamic Republic of Iran	Article 25(1), first sentence
28	Ireland	Article 24(1), first sentence
29	The State of Israel	Article 25(1), first sentence
30	The Italian Republic	Article 26(1), first sentence
31	Japan	Article 22(1), first sentence
32	The Hashemite Kingdom of Jordan	Article 26(1), first sentence
33	The Republic of Kazakhstan	Article 24(1), first sentence
34	The Republic of Korea	Article 25(1), first sentence
35	The State of Kuwait	Article 26(1), first sentence
36	The Kyrgyz Republic	Article 25(1), first sentence
37	The Republic of Latvia	Article 27(1), first sentence
38	The Lebanese Republic	Article 25(1), first sentence
39	The State of Libya	Article 25(1), first sentence
40	The Republic of Lithuania	Article 27(1), first sentence
41	The Grand Duchy of Luxembourg	Article 25(1), first sentence
42	The Republic of Northern Macedonia	Article 26(1), first sentence
43	Malaysia	Article 23(1), first sentence
44	Malaysia	Article 25(1), first sentence
45	The Republic of Malta	Article 24(1), first sentence
46	The United Mexican States	Article 26(1), first sentence
47	The Republic of Moldova	Article 25(1), first sentence
48	Mongolia	Article 26(1), first sentence
49	Montenegro	Article 26(1), first sentence
50	The Kingdom of Morocco	Article 25(1), first sentence
51	The Kingdom of Netherlands	Article 27(1), first sentence
52	The Kingdom of Norway	Article 26(1), first sentence
53	The Islamic Republic of Pakistan	Article 24(1), first sentence
54	The Republic of Poland	Article 26(1), first sentence
55	The Portuguese Republic	Article 26(1), first sentence
56	Romania	Article 26(1), first sentence
57	The Russian Federation	Article 24(1), first sentence

58	The Kingdom of Saudi Arabia	Article 25(1), first sentence
59	The Republic of Serbia	Article 26(1), first sentence
60	The Republic of Singapore	Article 24(1), first sentence
61	The Slovak Republic	Article 25(1), first sentence
62	The Republic of Slovenia	Article 26(1), first sentence
63	The Republic of South Africa	Article 23(1), first sentence
64	The Kingdom of Spain	Article 20(1), first sentence
65	The Kingdom of Sweden	Article 24(1), first sentence
66	The Swiss Confederation	Article 25(1), first sentence
67	The Syrian Republic	Article 25(1), first sentence
68	The Republic of Tajikistan	Article 25(1), first sentence
69	The Kingdom of Thailand	Article 25(1), first sentence
70	The Republic of Turkey	Article 25(1), first sentence
71	Turkmenistan	Article 25(1), first sentence
72	The United Arab Emirates	Article 27(1), first sentence
73	The United Kingdom of Great Britain and Northern Ireland	Article 26(1)
74	The United States of America	Article 26(1)
75	The Republic of Uzbekistan	Article 25(1), first sentence
76	The Socialist Republic of Vietnam	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Ukraine 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
9	Canada	Article 25(1), second sentence
26	The Republic of Indonesia	Article 25(1), second sentence
27	The Islamic Republic of Iran	Article 25(1), second sentence
30	The Italian Republic	Article 25(1), second sentence
38	The Lebanese Republic	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Ukraine 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
2	The Republic of Armenia	Article 25(1), second sentence
3	The Republic of Austria	Article 25(1), second sentence
5	The Republic of Belarus	Article 24(1), second sentence
6	The Kingdom of Belgium	Article 25(1), second sentence
8	The Republic of Bulgaria	Article 26(1), second sentence
10	The People's Republic of China	Article 26(1), second sentence
11	The Republic of Croatia	Article 25(1), second sentence
12	The Republic of Cuba	Article 26(1), second sentence
13	The Republic of Cyprus	Article 23(1), second sentence
14	Czech Republic	Article 25(1), second sentence
15	The Kingdom of Denmark	Article 26(1), second sentence
16	The Arab Republic of Egypt	Article 26(1), second sentence
17	The Republic of Estonia	Article 26(1), second sentence
18	The Republic of Finland	Article 25(1), second sentence
19	The Republic of France	Article 25(1), second sentence
20	Georgia	Article 26(1), second sentence
21	The Federal Republic of Germany	Article 25(1), second sentence
22	The Hellenic Republic	Article 25(1), second sentence
23	Hungary	Article 25(1), second sentence
24	The Republic of Iceland	Article 25(1), second sentence
25	The Republic of India	Article 26(1), second sentence
28	Ireland	Article 24(1), second sentence
29	The State of Israel	Article 25(1), second sentence
31	Japan	Article 22(1), second sentence
32	The Hashemite Kingdom of Jordan	Article 26(1), second sentence
33	The Republic of Kazakhstan	Article 24(1), second sentence
34	The Republic of Korea	Article 25(1), second sentence
35	The State of Kuwait	Article 26(1), second sentence
36	The Kyrgyz Republic	Article 25(1), second sentence
37	The Republic of Latvia	Article 27(1), second sentence
39	The State of Libya	Article 25(1), second sentence
40	The Republic of Lithuania	Article 27(1), second sentence

41	The Grand Duchy of Luxembourg	Article 25(1), second sentence
42	The Republic of Northern Macedonia	Article 26(1), second sentence
43	Malaysia	Article 23(1), second sentence
44	Malaysia	Article 25(1), second sentence
45	The Republic of Malta	Article 24(1), second sentence
46	The United Mexican States	Article 26(1), second sentence
47	The Republic of Moldova	Article 25(1), second sentence
48	Mongolia	Article 26(1), second sentence
49	Montenegro	Article 25(1), second sentence
50	The Kingdom of Morocco	Article 25(1), second sentence
51	The Kingdom of Netherlands	Article 27(1), second sentence
52	The Kingdom of Norway	Article 26(1), second sentence
53	The Islamic Republic of Pakistan	Article 24(1), second sentence
54	The Republic of Poland	Article 26(1), third sentence
55	The Portuguese Republic	Article 26(1), second sentence
56	Romania	Article 26(1), second sentence
57	The Russian Federation	Article 24(1), second sentence
58	The Kingdom of Saudi Arabia	Article 25(1), second sentence
59	The Republic of Serbia	Article 26(1), second sentence
60	The Republic of Singapore	Article 24(1), second sentence
61	The Slovak Republic	Article 25(1), second sentence
62	The Republic of Slovenia	Article 26(1), second sentence
63	The Republic of South Africa	Article 23(1), second sentence
64	The Kingdom of Spain	Article 20(1), second sentence
65	The Kingdom of Sweden	Article 24(1), second sentence
66	The Swiss Confederation	Article 25(1), second sentence
67	The Syrian Arab Republic	Article 25(1), second sentence
68	The Republic of Tajikistan	Article 25(1), second sentence
69	The Kingdom of Thailand	Article 25(1), second sentence
71	Turkmenistan	Article 25(1), second sentence
72	The United Arab Emirates	Article 27(1), second sentence
75	The Republic of Uzbekistan	Article 25(1), second sentence
76	The Socialist Republic of Vietnam	Article 25(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

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

Listed Agreement Number	Other Contracting Jurisdiction
4	The Republic of Azerbaijan
7	The Federative Republic of Brazil
9	Canada
16	The Arab Republic of Egypt
26	The Republic of Indonesia
30	The Italian Republic
43	Malaysia
46	The United Mexican States
54	The Republic of Poland
56	Romania
61	The Slovak Republic
64	The Kingdom of Spain
66	The Swiss Confederation
69	The Kingdom of Thailand
70	The Republic of Turkey
73	The United Kingdom of Great Britain and Northern Ireland

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

Listed Agreement Number	Other Contracting Jurisdiction
6	The Kingdom of Belgium
7	The Federative Republic of Brazil
13	The Republic of Cyprus
15	The Kingdom of Denmark
16	The Arab Republic of Egypt
17	The Republic of Estonia
20	Georgia
22	The Hellenic Republic
26	The Republic of Indonesia
28	Ireland

30	The Italian Republic
33	The Republic of Kazakhstan
34	The Republic of Korea
36	The Kyrgyz Republic
37	The Republic of Latvia
40	The Republic of Lithuania
41	The Grand Duchy of Luxembourg
42	The Republic of Northern Macedonia
45	The Republic of Malta
47	The Republic of Moldova
53	The Islamic Republic of Pakistan
54	The Republic of Poland
55	The Portuguese Republic
57	The Russian Federation
63	The Republic of South Africa
66	The Swiss Confederation
68	The Republic of Tajikistan
73	The United Kingdom of Great Britain and Northern Ireland

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(b) of the Convention, Ukraine reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements on the basis that in the absence of a provision referred to in Article 17(2) in its Covered Tax Agreement:

- i) it shall make the appropriate adjustment referred to in Article 17(1); or
- ii) its competent authority shall endeavour to resolve the case under the provisions of a Covered Tax Agreement relating to mutual agreement procedure.