

UNITED ARAB EMIRATES
MINISTRY OF FINANCE



الإمارات العربية المتحدة
وزارة المالية

I hereby transmit the reservations and notifications of the United Arab Emirates for the purposes of the signature of the Multilateral Convention on Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting on 27 June 2018.

UNITED ARAB EMIRATES

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

This document contains a provisional list of expected reservations and notifications to be made by the United Arab Emirates pursuant to Articles 28(7) and 29(4) of the Convention.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, the United Arab Emirates 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.	Agreement between the Government of the United Arab Emirates and the Council of Ministers of the Republic of Albania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Albania	Original	14-03-2014	N/A
2.	Convention between the People's Democratic Republic of Algeria and the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Algeria	Original	24-04-2001	24-06-2004
3.	Agreement between the United Arab Emirates and Andorra for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Andorra	Original	28-07-2015	N/A
4.	Agreement Between The Government Of The United Arab Emirates And The Government Of The Republic Of Angola For The Elimination Of Double Taxation With Respect To Taxes On Income And The Prevention Of Fiscal Evasion	Angola	Original	08-02-2018	N/A
5.	Agreement between the Government of the United Arab Emirates and the Government of Antigua and Barbuda for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Antigua and Barbuda	Original	15-01-2017	N/A
6.	Convention between the United Arab Emirates and the Argentine Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Argentina	Original	03-11-2016	N/A

7.	Agreement between the Government of the United Arab Emirates and the Government of the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Armenia	Original	20-04-2002	19-12-2004
8.	Convention between the Republic of Austria and the United Arab Emirates with Respect to Taxes on Income	Austria	Original	22-09-2003	01-09-2004
9.	Convention between the Government of the Republic of Azerbaijan and the Government of the United Arab Emirates for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Azerbaijan	Original	20-11-2006	12-06-2007
10.	Convention between the Government of the United Arab Emirates and the Government of the People's Republic of Bangladesh for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Bangladesh	Original	17-01-2011	13-06-2011
11.	Agreement between the Government of Barbados 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	Barbados	Original	22-09-2014	N/A
12.	Agreement between the Government of the Republic of Belarus 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 Property	Belarus	Original	27-03-2000	02-01-2001
13.	Agreement between the United Arab Emirates and 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	Belgium	Original	30-09-1996	06-01-2004
14.	Agreement between the Government of the United Arab Emirates and the Government of Belize for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Belize	Original	02-10-2015	N/A

15.	Agreement between the Government of the United Arab Emirates and the Government of Benin for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Benin	Original	04-03-2013	N/A
16.	AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED ARAB EMIRATES AND THE GOVERNMENT OF BERMUDA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL	Bermuda	original	12-02-2015	N/A
17.	Agreement between the United Arab Emirates and Bosnia and Herzegovina for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Bosnia and Herzegovina	Original	18-09-2006	30-04-2007
18.	Agreement between the Government of the United Arab Emirates and the Government of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Brunei	Original	21-05-2013	21-11-2014
19.	Convention between the Government of the United Arab Emirates and the Government of the Republic of Bulgaria for the Avoidance of Double Taxation with Respect to Taxes on Income	Bulgaria	Original	26-06-2007	16-11-2008
20.	Convention between Burundi and the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Burundi	Original	16-02-2017	N/A
21.	Convention between Cameroon and the United Arab Emirates for the Avoidance of Double Taxation with Respect to Taxes on Income	Cameroon	Original	16-07-2017	N/A
22.	Convention between the Government of Canada 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 on Capital	Canada	Original	09-06-2002	25-05-2004

23.	Agreement between the Government of the United Arab Emirates 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	People's Republic of China	Original	01-07-1993	14-04-1994
24.	Convention between the Government of the United Arab Emirates and the Government of the Republic of Colombia for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance	Colombia	Original	12-11-2017	N/A
25.	Agreement between the Government of United Arab Emirates and the Union of the Comoros for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Union of the Comoros	original	26-03-2015	02-01-2018
26.	Agreement between Costa Rica and United Arab Emirates for the Avoidance of Double Taxation and the prevention of fiscal evasion with Respect to Taxes on income	Costa Rica	Original	03-10-2017	N/A
27.	Convention between Croatia and United Arab Emirates for the Avoidance of Double Taxation with respect to Taxes on Income	Croatia	Original	13-07-2017	N/A
28.	Agreement between the Government of the United Arab Emirates and the Government of the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Cyprus	Original	27-02-2011	17-03-2013
29.	Agreement between the United Arab Emirates 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	30-09-1996	09-08-1997
30.	Convention between Ecuador and United Arab Emirates for the Avoidance of Double Taxation with Respect to Taxes on Income	Ecuador	Original	09-11-2016	N/A
31.	Convention between the United Arab Emirates and the Arab Republic of Egypt for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Egypt	Original	12-04-1994	16-07-1995

32.	Convention between Equatorial Guinea and the United Arab Emirates for the Avoidance of Double Taxation with Respect to Taxes on Income and Capital	Equatorial Guinea	Original	19-10-2016	N/A
33.	Convention between the Republic of Estonia and the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Estonia	Original	20-04-2011	29-03-2012
34.	Convention between Ethiopia and the United Arab Emirates for the Avoidance of Double Taxation with respect to Taxes on Income	Ethiopia	Original	12-04-2015	N/A
35.	Agreement between the Government of the Republic of Fiji 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	Fiji	Original	02-09-2012	N/A
36.	Agreement between the United Arab Emirates and the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Finland	Original	12-03-1996	26-12-1997
37.	Convention between the Government of the French Republic and the Government of the United Arab Emirates for the Avoidance of Double Taxation	France	Original	19-07-1989	01-07-1990
			Amending Instrument (a)	06-12-1993	01-06-1995
38.	Convention between Gambia and the United Arab Emirates for the Avoidance of Double Taxation with respect to Taxes on Income	Gambia	Original	27-07-2015	N/A
39.	Agreement between the Government of Georgia 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 on Capital	Georgia	Original	25-11-2010	28-04-2011
40.	Agreement between the United Arab Emirates and the Federal Republic of Germany for the Avoidance of Double Taxation and of Tax Evasion with respect to Taxes on Income	Germany	Original	01-07-2010	14-04-2011

41.	Agreement between the Government of the United Arab Emirates and the Government of the Hellenic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Greece	Original	18-01-2010	27-06-2013
			Amending Instrument (a)	27-06-2013	16-12-2014
42.	Agreement between the Government of the United Arab Emirates and the Government of the Republic of Guinea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Guinea	Original	13-11-2011	09-07-2014
43.	Agreement between the Government of the United Arab Emirates and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Hong Kong (China)	Original	11-12-2014	10-12-2015
44.	Agreement between the Government of Hungary 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	Hungary	Original	30-04-2013	04-10-2014
45.	Agreement between the Government of the United Arab Emirates 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	India	Original	29-04-1992	22-09-1993
			Amending Instrument (a)	26-03-2007	03-10-2007
			Amending Instrument (b)	16-04-2012	12-03-2013
46.	Agreement between the Government of the United Arab Emirates and of 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	30-11-1995	01-06-1999
47.	Agreement between Iraq and United Arab Emirates for the Avoidance of Double Taxation and the prevention of fiscal evasion with respect to Taxes on Income	Iraq	Original	03-10-2017	N/A

48.	Convention between the United Arab Emirates 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	01-07-2010	21-07-2011
49.	Convention between the Government of the Republic of Italy and the Government of the United Arab Emirates for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Italy	Original	22-01-1995	05-11-1997
50.	Convention between Japan and the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Japan	Original	02-05-2013	24-12-2014
51.	Agreement between the United Arab Emirates and Jersey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Jersey	Original	20-04-2016	25-09-2017
52.	Agreement between the Government of the United Arab Emirates and the Hashemite Republic of Jordan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Jordan	Original	05-04-2016	10-01-2017
53.	Convention between the Government of the United Arab Emirates and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kazakhstan	Original	22-12-2008	27-11-2013
54.	Agreement between the Government of the United Arab Emirates and the Government of the Republic of Kenya for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kenya	Original	21-11-2011	17-07-2012
55.	Convention between the Republic of Korea and the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Korea	Original	22-09-2003	02-03-2005

56.	Agreement between the Government of the Republic of Kosovo 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	Kosovo	Original	20-05-2016	03-07-2017
57.	Convention between Kyrgyzstan and the United Arab Emirates for the Avoidance of Double Taxation with respect to Taxes on Income	Kyrgyzstan	Original	07-12-2014	16-12-2015
58.	Convention between the Government of the Republic of Latvia 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 on Capital	Latvia	Original	11-03-2012	11-06-2013
59.	Convention between the Lebanese Republic and the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Lebanon	Original	17-05-1998	21-05-1999
60.	Convention between the Government of the State of the United Arab Emirates and the State of Libya for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Libya	Original	01-04-2013	N/A
61.	Agreement between the United Arab Emirates and the Principality of Liechtenstein for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Liechtenstein	Original	01-10-2015	24-02-2017
62.	Agreement between the Government of the Republic of Lithuania 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	Lithuania	Original	30-06-2013	19-12-2014
63.	Convention between the United Arab Emirates and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Luxembourg	Original	20-11-2005	19-06-2009
			Protocol	26-10-2014	11-12-2015

64.	Agreement between the Government of the Republic of Macedonia and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Macedonia (FYR)	Original	26-10-2015	08-02-2017
65.	Agreement between the Government of the United Arab Emirates 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	28-11-1995	18-09-1996
66.	Agreement between Maldives and United Arab Emirates for the Avoidance of Double Taxation and the prevention of fiscal evasion with respect to Taxes on Income and Capital	Maldives	Original	17-10-2017	N/A
67.	CONVENTION BETWEEN THE GOVERNMENT OF THE UNITED ARAB EMIRATES AND THE GOVERNMENT OF THE REPUBLIC OF MALI FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	MALI	Original	06-03-2018	N/A
68.	Agreement between the Government of the United Arab Emirates and the Islamic Republic of Mauritania for the Avoidance of Double Taxation and the prevention of fiscal evasion with respect to Taxes on Income and Capital	Mauritania	Original	21-10-2015	N/A
69.	Convention between the United Arab Emirates and Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Malta	Original	13-03-2006	01-01-2008
70.	Agreement between the Government of the Republic of Mauritius and the Government of the United Arab Emirates for the Avoidance of Double Taxation and with respect to Taxes on Income	Mauritius	Original	18-09-2006	31-07-2007
71.	Agreement between the Government of the United Arab Emirates 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	Mexico	Original	20-11-2012	09-07-2014

72.	Agreement between the government of the Republic of Moldova 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	Moldova	Original	10-07-2017	N/A
73.	Convention between the Government of Montenegro 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 on Capital	Montenegro	Original	26-03-2012	10-12-2013
74.	Convention between the United Arab Emirates and the Kingdom of Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Morocco	Original	09-02-1999	02-07-2000
75.	Agreement between the Government of the United Arab Emirates and the Government of the Republic of Mozambique for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Mozambique	Original	24-09-2003	15-04-2004
76.	Convention between the United Arab Emirates and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Netherlands	Original	08-05-2007	02-06-2010
77.	Agreement between the Government of New Zealand 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	New Zealand	Original	22-09-2003	29-07-2004
78.	Agreement between the Government of the United Arab Emirates 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	Nigeria	Original	18-01-2016	N/A

79.	Convention between the United Arab Emirates and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Pakistan	Original	07-02-1993	30-11-1994
80.	Agreement between the Palestinian Autonomous Areas and the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Palestine	Original	24-09-2012	N/A
81.	Convention between the Government of the Republic of Panama 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	Panama	Original	13-10-2012	23-10-2013
82.	Convention between Paraguay and the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Paraguay	Original	16-01-2017	N/A
83.	Agreement between the Government of the Republic of the Philippines 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 on Capital	Philippines	Original	21-09-2003	02-10-2008
84.	Agreement between the Government of the United Arab Emirates and the Government of the Republic of Poland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Poland	Original	31-01-1993	21-04-1994
			Protocol	11-12-2013	01-05-2015
85.	Convention between the United Arab Emirates and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Portugal	Original	17-01-2011	22-05-2012
86.	Agreement between the Government of the United Arab Emirates and the Government of Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Romania	Original	04-05-2015	11-12-2016
			Protocol	04-05-2015	11-12-2016
87.	Agreement between the Government of the Russian Federation and the	Russia	Original	07-12-2011	23-06-2013

	Government of the on Taxation of Income from Investments of the Contracting States or their Financial and Investment Institutions				
88.	Convention between Rwanda and United Arab Emirates for the Avoidance of Double Taxation with respect to Taxes on Income	Rwanda	Original	01-11-2017	N/A
89.	Agreement between the Government of the United Arab Emirates and the Government of Senegal for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Senegal	Original	22-10-2015	02-07-2017
90.	Convention between the Government of the United Arab Emirates and the Government of the Republic of Serbia for the Avoidance of Double Taxation and with Respect to Taxes on Income	Serbia	Original	13-01-2013	02-07-2013
91.	Agreement between the Government of the United Arab Emirates and the Government of the Republic of Seychelles for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Seychelles	Original	19-09-2006	23-04-2008
92.	Agreement between the Government of the Republic of Singapore 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	Singapore	Original	01-12-1995	30-08-1996
			Amending Instrument (a)	31-10-2014	16-03-2016
93.	Agreement between the Slovak Republic and the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Slovak Republic	Original	21-12-2015	01-04-2017
94.	Agreement between the Government of the United Arab Emirates and the Government of Slovenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Slovenia	Original	12-10-2013	27-08-2014
95.	Agreement between the Government of the United Arab Emirates and the Government of South Africa for the Avoidance of Double Taxation and the	South Africa	Original	23-11-2015	23-11-2016

	Prevention of Fiscal Evasion with respect to Taxes on Income				
96.	Convention between the United Arab Emirates and the Kingdom of Spain for the Avoidance of Double Taxation and with Respect to Taxes on Income and on Capital	Spain	Original	05-03-2006	02-04-2007
97.	Agreement between the Democratic Socialist Republic of Sri Lanka and the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Sri Lanka	Original	24-09-2003	01-04-2004
98.	Convention between St. Kitts and Nevis and the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	St Kitts and Nevis	Original	24-11-2016	N/A
99.	Convention between Sudan and the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Sudan	Original	18-03-2001	28-11-2001
100.	Convention between the Swiss Confederation and the United Arab Emirates for the Avoidance of Double Taxation with respect to Taxes on Income	Switzerland	Original	06-10-2011	21-10-2012
101.	Convention between Syria and the United Arab Emirates for the Avoidance of Double Taxation with respect to Taxes on Income	Syria	Original	26-01-2000	11-06-2001
102.	Convention between Tajikistan and the United Arab Emirates for the Avoidance of Double Taxation with respect to Taxes on Income	Tajikistan	Original	17-12-1995	27-03-2000
103.	Agreement between the Government of the Kingdom of Thailand 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	Thailand	Original	01-03-2000	28-12-2000
104.	Convention between the Government of the Republic of Tunisia of the State of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Tunisia	Original	10-04-1996	27-05-1997
105.	Agreement between the United Arab Emirates and the Republic of Turkey	Turkey	Original	29-01-1993	26-12-1994

	for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital				
106.	Agreement between the Government of the United Arab Emirates and the Government of Turkmenistan for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Turkmenistan	Original	09-06-1998	24-11-1999
			Amending Instrument	15-03-2018	
107.	Convention between Uganda and the United Arab Emirates for the Avoidance of Double Taxation with Respect to Taxes on Income	Uganda	Original	09-06-2015	N/A
108.	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 on Capital	Ukraine	Original	22-01-2003	09-03-2004
109.	Agreement between the Government of the Kingdom of Great Britain and Northern Ireland and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Tax Evasion and Avoidance with Respect to Taxes on Income and on Capital Gains	United Kingdom	Original	12-04-2016	25-12-2016
110.	Convention between the Government of the United Arab Emirates and Oriental Republic of Uruguay for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Uruguay	Original	10-10-2014	13-06-2016
111.	Agreement between the Government of the United Arab Emirates 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 Capital	Uzbekistan	Original	26-10-2007	25-02-2011
112.	Agreement between the Government of the United Arab Emirates and the Government of the Bolivarian Republic of Venezuela for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Venezuela	Original	07-06-2010	20-06-2011

113.	Agreement between the Government of the United Arab Emirates 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 Capital	Vietnam	Original	16-02-2009	12-04-2010
114.	Convention between the United Arab Emirates and Yemen for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Yemen	Original	13-02-2001	25-08-2001

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, the United Arab Emirates reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, the United Arab Emirates reserves the right for the entirety of Article 4 not to apply to 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, United Arab Emirates hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, United Arab Emirates considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Albania	<Desiring to promote their mutual economic relations> through the conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
2	Algeria	<إن دولة الإمارات العربية المتحدة والجمهورية الجزائرية الديمقراطية الشعبية، رغبة منها في تنمية وتعزيز علاقاتهما الاقتصادية> عن طريق إبرام اتفاقية تهدف إلى تقاضي الأزدواج الضريبي ومنع التهرب الجبائي في ميدان الضرائب على الدخل ورأس المال،
3	Andorra	<Desiring to promote their mutual economic relations and to enhance their cooperation in tax matters> through the conclusion between them of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
4	Angola	<Desiring to further develop their economic relationship and to enhance their cooperation in tax matters>, <Intending to conclude an Agreement for the elimination of double taxation with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping) arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third States>
5	Antigua and Barbuda	<Desiring to promote their mutual economic relations> through the conclusion between them of an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital <Have agreed as follows:>
6	Argentina	<The Government of the Argentine Republic and the Government of the United Arab Emirates intending to further develop their economic relationship and to enhance their cooperation in tax matters>, and desiring to conclude a Convention for the avoidance of both double taxation as well as unintended non taxation and for the prevention of fiscal evasion, with respect to taxes on income and on capital, <have agreed as follows:>

7	Armenia	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,
9	Azerbaijan	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
10	Bangladesh	<Desiring to promote their mutual economic relations> through the conclusion between them of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
11	Barbados	<desiring to promote their mutual economic relations> through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
11	Belarus	<DESIRING to promote and strengthen the economic relation> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property,
13	Belgium	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, <have agreed as follows:>
14	Belize	<Desiring to promote their mutual economic relations> through the conclusion between them of an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and Capital
15	Benin	<Recognizing the friendly cooperation and ties between the two countries and desiring to promote their mutual economic relations> through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
16	Bermuda	<Desiring to promote their mutual economic relations through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital> <Have agreed as follows:>
17	Bosnia and Herzegovina	Desiring to conclude an Agreement for avoidance of double taxation with respect to taxes on income and capital,
19	Bulgaria	<The Government of the Republic of Bulgaria and the Government of the United Arab Emirates desiring to promote and strengthen the economic relations> by concluding a Convention for the avoidance of double taxation with respect to taxes on income, <have agreed as follows:>

20	Burundi	<p><The Government of the Republic of Burundi and the Government of the United Arab Emirates Hereinafter referred to as "Contracting States".></p> <p><Desiring to promote their mutual economic relations> and to enhance their cooperation in tax matters through the conclusion between them of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:></p>
21	Cameroon	Desiring to promote their mutual economic relations through the conclusion between them of a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
22	Canada	<The government of Canada and the government of the United Arab Emirates,> 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, <have agreed as follows:>
23	People's Republic of China	<The Government of the People's Republic of China and the Government of the United Arab Emirates,> Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	Colombia	INTENDING to conclude a Convention for the avoidance of double taxation without giving rise to or creating opportunities for double non-taxation or reduced taxation with respect to taxes on income (including through treaty-shopping; that is, arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of third States),
25	Comoro	حرّبّة منها في تعزيز علاقتهما الاقتصادية، الثقافية والعلمية عن طريق إبرام اتفاقية لتجنب الازدواج الضريبي بالنسبة للضرائب على الدخل وأرباح رأس المال قد اتفقا على ما يليه:
26	Costa Rica	<With the desire to enhance their economic relations and to strengthen their cooperation in tax matters> and with the intentions of eliminating double taxation in relation to the taxes covered by this Convention without generating opportunities for treaty-shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third States.
27	Croatia	<Desiring to promote their mutual economic relations> through the conclusion between them of an Agreement for the avoidance of double taxation with respect to taxes on income,

28	Cyprus	<Desiring to promote their mutual economic relations> through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
29	Czech Republic	<The Czech Republic and 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 on capital, have agreed as follows:
30	Ecuador	<Desiring to promote their mutual economic relations> through the conclusion between them of an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
31	Egypt	«إن حكومة دولة الإمارات العربية المتحدة، وجمهورية مصر العربية رغبة منها في تعزيز الروابط الأخوية وتنمية العلاقات الاقتصادية المتبادلة بينهما > عن طريق عقد اتفاقية لتجنب الإزدواج الضريبي ومنع التهرب من الضرائب بالنسبة للضرائب على الدخل. فقد اتفقنا على ما يلي:
32	Equatorial Guinea	<The Government of the United Arab Emirates and the Government of Equatorial Guinea, desiring to promote their mutual economic relations> through the conclusion between them of an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital, <have agreed as follows:>
33	Estonia	<Desiring to promote their mutual economic and financial relations> through the conclusion of the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
34	Ethiopia	<The Government of the United Arab Emirates and the Government of the Federal Democratic Republic of Ethiopia desiring to promote and strengthen their economic relations> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
35	Fiji	<Desiring to promote their mutual economic relations> through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
36	Finland	<Desiring to promote and strengthen their mutual economic relations> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
37	France	Désireux de conclure une convention en vue d'éviter les doubles impositions,
38	Gambia	<The Government of the United Arab Emirates and the Government of the Republic of the Gambia <Desiring to promote their mutual economic relations> through the conclusion between them of an

		agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital, <have agreed as follows:>
39	Georgia	<The Government of Georgia and the Government of the United Arab Emirates 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,
40	Germany	<Desiring to promote their mutual economic relations by removing fiscal obstacles> and to avoid tax evasion,
41	Greece	<The Government of the United Arab Emirates and The Government of the Hellenic Republic, desiring to promote their mutual economic relations> through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital:
42	Guinea	<The Government of the United Arab Emirates and the Government of Guinea, desiring to promote their mutual economic and investment relations> through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital <have agreed as follows:>
43	Hong Kong (China)	<Desiring to promote their mutual economic relations> through the conclusion between them of an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
44	Hungary	<Desiring to promote their mutual economic relations> through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
45	India	<The Government of the Republic of India and the Government of the United Arab Emirates desiring to promote mutual 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 on capital <have agreed as follows:>
46	Indonesia	<The Government of the Republic of Indonesia and the Government of the United Arab Emirates desiring to promote and strengthen the economic relation> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
47	Iraq	«ان حكومة دولة الامارات العربية المتحدة وحكومة جمهورية العراق رغبة منها في تعزيز علاقتها الاقتصادية والاستثمارية» من خلال ابرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب المالي بالنسبة للضريبة المفروضة على رأس المال والدخل.
48	Ireland	<The Government of Ireland and the Government of the United Arab Emirates, desiring to promote their mutual

		economic relations> through the conclusion between them of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains, <have agreed as follows:>
49	Italy	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and to prevent fiscal evasion,
51	Jersey	<Desiring to promote their mutual economic relations> through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
53	Kazakhstan	<The Government of the United Arab Emirates and the Government of the Republic of Kazakhstan desiring to promote and strengthen the economic relations> by concluding convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
54	Kenya	<The Government of the United Arab Emirates and the Government of the Republic of Kenya: desiring to further enhance the existing economic cooperation> by concluding an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
55	Korea	<The Republic of Korea and the United Arab Emirates desiring to promote their mutual economic relations> through the conclusion between them of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <have agreed as follows:>
56	Kosovo	Desiring to conclude the Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and capital <with the view of promoting their mutual economic relations.>
57	Kyrgyzstan	Desiring to promote their mutual economic and financial relations through the conclusion between them of an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and to develop and strengthen economic, scientific, technical and cultural cooperation.
58	Latvia	<Desiring to promote and strengthen their 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,
61	Liechtenstein	<desiring to further promote the mutual economic relations between their countries> through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

62	Lithuania	<Desiring to promote their mutual economic relations> through the conclusion between them of an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
63	Luxembourg	<The Government of the Grand Duchy of Luxembourg and the Government of the United Arab Emirates> 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, <have agreed as follows:>
64	Macedonia (FYR)	<Desiring to promote their mutual economic relations> through the conclusion between them of an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
65	Malaysia	<The Government of Malaysia and the Government of the United Arab Emirates, desiring to promote and strengthen economic relation> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
66	Maldives	<DESIRING to promote their mutual economic relations> through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
67	Mali	<Desiring to promote their mutual economic relations> through the conclusion between them of a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
69	Malta	<The Government of Malta and the Government of the United Arab Emirates,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
68	Mauritania	درغة منها في تعزيز علاقتها الاقتصادية والاستثمارية <من خلال> إبرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب المالي بالنسبة للضريبة المفروضة على الدخل ورأس المال. فقد اتفقنا على ما يلي
70	Mauritius	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
71	Mexico	<DESIRING to promote their mutual economic relations> through the conclusion of an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
72	Moldova	<Desiring to promote their mutual economic relations> through the conclusion between them of an Agreement for the Avoidance of Double Taxation and the Prevention

		of Fiscal Evasion with respect to Taxes on Income and intending to not create opportunities for non-taxation.
73	Montenegro	<desiring to promote their mutual economic and financial relations> through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
74	Morocco	<The State of the United Arab Emirates and the Kingdom of Morocco, desiring to further develop and strengthen their 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, <have agreed on the following provisions:>
75	Mozambique	<The Government of the United Arab Emirates and the Government of the Republic of Mozambique desiring to promote and strengthen the economic relation> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital, <have agreed as follows:>
77	New Zealand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
78	Nigeria	<The Government of the United Arab Emirates and the Government of the Federal Republic of Nigeria> Desiring to conclude between them an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains, <have agreed as follows:>
79	Pakistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
80	Palestine	إن حكومة دولة الإمارات العربية المتحدة وحكومة فلسطين، رغبة منها في تعزيز في إبرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب المالي بالنسبة للضريبة المفروضة على رأس المال والدخل، فقد اتفقنا على ما يلي:
81	Panama	<The Government of the Republic of Panama and the Government of the United Arab Emirates, desiring to promote their mutual economic relations> through the conclusion between them of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
82	Paraguay	<The Government of the Republic of Paraguay and of the United Arab Emirates;> <Desiring to promote their mutual economic relations> through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income ; <have agreed as follows:>;
83	Philippines	<The Government of the Republic of the Philippines and the Government of the United Arab Emirates> 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, <have agreed as follows:>
84	Poland	<The Government of the Republic of Poland and the Government of 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, <have agreed as follows:>
85	Portugal	<Desiring to promote their mutual economic relations> through the conclusion between them of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
86	Romania	<Desiring to promote and enhance their mutual financial and investment cooperation> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
88	Rwanda	<Desiring to promote their mutual economic relations> through the conclusion between them of an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
89	Senegal	<The Government of the United Arab Emirates and the Government of the Republic of Senegal desiring to promote their mutual economic relations> through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
90	Serbia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income <with the view to establishing stable conditions for comprehensive development of economic and other cooperation and investment between the two countries,>
91	Seychelles	<The Government of the United Arab Emirates and the Government of the Republic of Seychelles, desiring to promote and strengthen the economic relation> 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 <have agreed as follows:>
92	Singapore	<The Government of the Republic of Singapore and the Government of the United Arab Emirates,> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
93	Slovak Republic	<The Slovak Republic and 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, <have agreed as follows:>
94	Slovenia	<The Government of the Republic of Slovenia and the Government of the United Arab Emirates, desiring to promote their mutual economic relations> through the conclusion between them of an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
95	South Africa	<The Government of the United Arab Emirates and the Government of the Republic of South Africa desiring to promote and strengthen their economic relations> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
96	Spain	<The Kingdom of Spain and the United Arab Emirates,> 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, <have agreed as follows:>
97	Sri Lanka	<The Government of the Democratic Socialist Republic of Sri Lanka and the Government of United Arab Emirates> desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, <have agreed as follows :>
98	St Kitts and Nevis	<The Government of the United Arab Emirates and the Government of Saint Kitts and Nevis> <Desiring to promote their mutual economic relations through the conclusion between them of an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital, <have agreed as follows:>
99	Sudan	«إن دولة الإمارات العربية المتحدة وجمهورية السودان، رغبة منها في تنمية وتعزيز علاقاتهما الاقتصادية» عن طريق إبرام اتفاقية تهدف إلى نفادي الازدواج الضريبي ومنع التهرب الجبائي في ميدان الضرائب على الدخل ورأس المال، اتفقنا على المقتضيات التالية:
100	Switzerland	DESIRING to conclude a Convention for the avoidance of double taxation with respect to taxes on income
101	Syria	«إن حكومة دولة الإمارات العربية المتحدة وحكومة الجمهورية العربية السورية، رغبة منها في تعزيز الروابط الأخوية وتنمية العلاقات الاقتصادية المتبادلة بينهما» عن طريق عقد اتفاقية لتجنب الازدواج الضريبي ومنع التهرب من الضرائب بالنسبة للضرائب على الدخل. فقد اتفقنا على ما يلي:
102	Tajikistan	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income <have agreed as follows:>
103	Thailand	<The Government of the Kingdom of Thailand and the Government of 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, <i><have agreed as follows:></i>
104	Tunisia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
105	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital.
106	Turkmenistan	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital <i><and with a view to promoting economic cooperation between the two countries,></i>
107	Uganda	<i><The Government of the United Arab Emirates and the Government of Republic of Uganda desiring to promote and strengthen economic relations></i> concluding an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income.
109	United Kingdom	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion and avoidance with respect to taxes on income and capital gains.
110	Uruguay	<i><The Government of the United Arab Emirates and the Oriental Republic of Uruguay></i> <i><Desiring to promote their mutual economic relations></i> through the conclusion between them of a Convention for The Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital, <i><have agreed as follows:></i>
111	Uzbekistan	<i><The Government of the United Arab Emirates and the Government of the Republic of Uzbekistan desiring to promote and strengthen the economic relation></i> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
112	Venezuela	<i><Desiring to promote their mutual economic and financial relations></i> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital;
113	Vietnam	<i><Desiring to promote and strengthen the economic relation></i> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital.
114	Yemen	إن حكومة دولة الإمارات العربية المتحدة وحكومة الجمهورية اليمنية رغبة منها في إبرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة على الدخل اتفقنا على ما يلي:

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, United Arab Emirates considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Albania
2	Algeria
7	Armenia
8	Austria
9	Azerbaijan
10	Bangladesh
11	Barbados
12	Belarus
13	Belgium
14	Belize
15	Benin
17	Bosnia and Herzegovina
18	Brunei
19	Bulgaria
20	Burundi
21	Cameroon
22	Canada
23	People's Republic of China
24	Colombia
27	Croatia
28	Cyprus
29	Czech Republic
30	Ecuador
31	Egypt
32	Equatorial Guinea
33	Estonia
34	Ethiopia
35	Fiji
36	Finland
37	France
38	Gambia
39	Georgia
40	Germany
41	Greece
42	Guinea
43	Hong Kong (China)
44	Hungary
45	India
46	Indonesia
48	Ireland

49	Italy
50	Japan
51	Jersey
52	Jordan
53	Kazakhstan
54	Kenya
55	Korea
56	Kosovo
57	Kyrgyzstan
58	Latvia
59	Lebanon
60	Libya
61	Liechtenstein
62	Lithuania
63	Luxembourg
64	Macedonia (FYR)
65	Malaysia
66	Maldives
69	Malta
70	Mauritius
71	Mexico
73	Montenegro
74	Morocco
75	Mozambique
76	Netherlands
77	New Zealand
78	Nigeria
79	Pakistan
81	Panama
82	Paraguay
83	Philippines
84	Poland
85	Portugal
86	Romania
87	Russia
88	Rwanda
89	Senegal
91	Seychelles
92	Singapore
93	Slovak Republic
94	Slovenia
95	South Africa
96	Spain
97	Sri Lanka
98	St Kitts and Nevis
100	Switzerland
102	Tajikistan
103	Thailand
104	Tunisia
105	Turkey

106	Turkmenistan
107	Uganda
108	Ukraine
109	United Kingdom
110	Uruguay
111	Uzbekistan
112	Venezuela
113	Vietnam

Article 7 – Prevention of Treaty Abuse

Notification of Choice of Optional Provisions

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

Notification of Existing Provisions in Listed Agreements

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
4	Angola	Article 31(1)
9	Azerbaijan	Article 12(7)
16	Bermuda	Article 31
18	Brunei	Article 10(5), 11(6), 12(7)
19	Bulgaria	Article 11(8)
24	Colombia	Article 10(8), 11(8), 12(7)
26	Costa Rica	Article 28(1)
30	Ecuador	Articles 12(8), 13(7)
33	Estonia	Article 23
34	Ethiopia	Article 12(8)
45	India	Article 29
50	Japan	Protocol. 11
53	Kazakhstan	Article 11(7), 12(7)
56	Kosovo	Article 28
61	Liechtenstein	Article 28
62	Lithuania	Article 30
68	Mauritania	Article 12(1)
72	Moldova	Article 10(6), 11(7), 12(7)
76	Netherlands	Article 10(9)
84	Poland	Article 23A
85	Portugal	Article 27(3)
86	Romania	Article 10(8), 11(9), 12(7)
87	Russia	Article 7
88	Rwanda	Article 11(6), 12(8), 13(7)
89	Senegal	Articles 11(7), 12(7), 13(7), 23(3)
91	Seychelles	Article 10(5), 11(6), 12(7)
95	South Africa	Article 10(6), 11(7), 12(7)
96	Spain	Article 10(7), 11(5), 12(5)
107	Uganda	Article 31
108	Ukraine	Article 11(7)

109	United Kingdom	Article 10(6), 11(8), 12(5)
110	Uruguay	Article 20(3)

Article 8 – Dividend Transfer Transactions

Reservation

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

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

Reservation

Pursuant to Article 9(6)(a) of the Convention, the United Arab Emirates reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

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

Reservation

Pursuant to Article 10(5)(a) of the Convention, the United Arab Emirates reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

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

Reservation

Pursuant to Article 11(3)(a) of the Convention, the United Arab Emirates 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

Reservation

Pursuant to Article 12(4) of the Convention, the United Arab Emirates reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Reservation

Pursuant to Article 13(6)(a) of the Convention, the United Arab Emirates reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

Article 14 – Splitting-up of Contracts

Reservation

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

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

Reservation

Pursuant to Article 15(2) of the Convention, the United Arab Emirates reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

Article 16 – Mutual Agreement Procedure

No Reservation

Notification of Existing Provisions in Listed Agreements

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 26(1), first sentence
2	Algeria	Article 27(1), first sentence
3	Andorra	Article 25(1), first sentence
4	Angola	Article 26(1), first sentence
5	Antigua and Barbuda	Article 25(1), first sentence
6	Argentina	Article 27(1), first sentence
7	Armenia	Article 26(1), first sentence
8	Austria	Article 26(1), first sentence
9	Azerbaijan	Article 26(1), first sentence
10	Bangladesh	Article 27(1), first sentence
11	Barbados	Article 25(1), first sentence
12	Belarus	Article 25(1), first sentence
13	Belgium	Article 25(1), first sentence
14	Belize	Article 25(1), first sentence
15	Benin	Article 25(1), first sentence
16	Bermuda	Article 25(1), first sentence
17	Bosnia and Herzegovina	Article 27(1), first sentence
18	Brunei	Article 25(1), first sentence
19	Bulgaria	Article 27(1), first sentence
20	Burundi	Article 25(1), first sentence
21	Cameroon	Article 25(1), first sentence
22	Canada	Article 26(1), first sentence
23	China	Article 25(1), first sentence
24	Colombia	Article 24(1) first sentence
25	Union of the Comoros	Article 28(1), first sentence
26	Costa Rica	Article 25(1), second sentence
27	Croatia	Article 26(1), first sentence
28	Cyprus	Article 24(1), first sentence
29	Czech Republic	Article 25(1), first sentence
30	Ecuador	Article 26(1), first sentence
31	Egypt	Article 27(1)
32	Equatorial Guinea	Article 26(1), first sentence
33	Estonia	Article 26(1), first sentence
34	Ethiopia	Article 26(1), first sentence
35	Fiji	Article 25(1), first sentence
36	Finland	Article 24(1), first sentence
37	France	Article 21(1), first sentence

38	Gambia	Article 26(1), first sentence
39	Georgia	Article 28(1), first sentence
40	Germany	Article 24(1), first sentence
41	Greece	Article 26(1), first sentence
42	Guinea	Article 26(1), first sentence
43	Hong Kong	Article 23(1), first sentence
44	Hungary	Article 25(1), first sentence
45	India	Article 27(1), first sentence
46	Indonesia	Article 25(1), first sentence
48	Ireland	Article 23(1), first sentence
49	Italy	Article 25(1), first sentence
50	Japan	Article 24(1), first sentence
51	Jersey	Article 25(1), first sentence
52	Jordan	Article 27(1), first sentence
53	Kazakhstan	Article 26(1), first sentence
54	Kenya	Article 26(1), first sentence
55	Korea	Article 26(1), first sentence
56	Kosovo	Article 25(1), first sentence
57	Kyrgyzstan	Article 25(1), first sentence
58	Latvia	Article 29(1), first sentence
59	Lebanon	Article 27(1), first sentence
60	Libya	Article 27(1), first sentence
61	Lichtenstein	Article 25(1), first sentence
62	Lithuania	Article 26(1), first sentence
63	Luxembourg	Article 25(1), first sentence
64	Macedonia (FYR)	Article 24(1), first sentence
65	Malaysia	Article 25(1), first sentence
66	Maldives	Article 24(1), first sentence
67	Mali	Article 25(1), first sentence
68	Mauritania	Article 26(1), first sentence
69	Malta	Article 24(1), first sentence
70	Mauritius	Article 25(1), first sentence
71	Mexico	Article 25(1), first sentence
72	Moldova	Article 24(1), first sentence
73	Montenegro	Article 25(1), first sentence
74	Morocco	Article 27(1), first sentence
75	Mozambique	Article 27(1), first sentence
76	Netherlands	Article 24(1), first sentence
77	New Zealand	Article 24(1), first sentence
78	Nigeria	Article 26(1), first sentence
79	Pakistan	Article 26(1), first sentence
81	Panama	Article 26(1), first sentence
82	Paraguay	Article 24(1), first sentence
83	Philippines	Article 25(1), first sentence
84	Poland	Article 26(1), first sentence
85	Portugal	Article 25(1), first sentence
86	Romania	Article 24(1), first sentence
87	Russia	Article 8(1), first sentence
88	Rwanda	Article 25(1), first sentence

89	Senegal	Article 26(1), first sentence
90	Serbia	Article 24(1), first sentence
91	Seychelles	Article 25(1), first sentence
92	Singapore	Article 25(1), first sentence
93	Slovak Republic	Article 24(1), first sentence
94	Slovenia	Article 24(1), first sentence
95	South Africa	Article 24(1), first sentence
96	Spain	Article 24(1), first sentence
97	Sri Lanka	Article 27(1), first sentence
98	Saint Kitts and Nevis	Article 25(1), first sentence
100	Switzerland	Article 24(1), first sentence
102	Tajikistan	Article 25(1), first sentence
103	Thailand	Article 25(1), first sentence
104	Tunisia	Article 24(1), first sentence
105	Turkey	Article 26(1)
106	Turkmenistan	Article 25(1), first sentence
107	Uganda	Article 28(1), first sentence
108	Ukraine	Article 27(1), first sentence
109	United Kingdom	Article 23(1), first sentence
110	Uruguay	Article 24(1), first sentence
111	Uzbekistan	Article 26(1), first sentence
112	Venezuela	Article 27(1), first sentence
113	Vietnam	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, the United Arab Emirates 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 26(1), second sentence
37	France	Article 21(1), second sentence
45	India	Article 27(1), second sentence
46	Indonesia	Article 25(1), second sentence
49	Italy	Article 25(1), second sentence
54	Kenya	Article 26(1), second sentence
91	Seychelles	Article 25(1), second sentence

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 26(1), second sentence
2	Algeria	Article 27(1), second sentence
3	Andorra	Article 25(1), second sentence
4	Angola	Article 26(1), second sentence
5	Antigua and Barbuda	Article 25(1), second sentence
6	Argentina	Article 27(1), second sentence
7	Armenia	Article 26(1), second sentence
8	Austria	Article 26(1), second sentence
9	Azerbaijan	Article 26(1), second sentence
10	Bangladesh	Article 27(1), second sentence
11	Barbados	Article 25(1), second sentence
12	Belarus	Article 25(1), second sentence
13	Belgium	Article 25(1), second sentence
14	Belize	Article 25(1), second sentence
15	Benin	Article 25(1), second sentence
16	Bermuda	Article 25(1), second sentence
17	Bosnia and Herzegovina	Article 27(1), second sentence
18	Brunei	Article 25(1), second sentence
19	Bulgaria	Article 27(1), second sentence
20	Burundi	Article 25(1), second sentence
21	Cameroon	Article 25(1), first sentence
23	China	Article 25(1), second sentence
24	Colombia	Article 24(1), second sentence
25	Union of the Comoros	Article 28(1), second sentence
26	Costa Rica	Article 25(1), second sentence
27	Croatia	Article 26(1), second sentence
28	Cyprus	Article 24(1), second sentence
29	Czech Republic	Article 25(1), second sentence
30	Ecuador	Article 26(1), second sentence
32	Equatorial Guinea	Article 26(1), second sentence
33	Estonia	Article 26(1), second sentence
34	Ethiopia	Article 26(1), second sentence
35	Fiji	Article 25(1), second sentence
36	Finland	Article 24(1), second sentence
38	Gambia	Article 26(1), second sentence
39	Georgia	Article 28(1), second sentence
40	Germany	Article 24(1), second sentence
41	Greece	Article 26(1), second sentence
42	Guinea	Article 26(1), second sentence
43	Hong Kong	Article 23(1), second sentence
44	Hungary	Article 25(1), second sentence
48	Ireland	Article 23(1), second sentence
50	Japan	Article 24(1), second sentence
51	Jersey	Article 25(1), second sentence
52	Jordan	Article 27(1), second sentence
53	Kazakhstan	Article 26(1), second sentence
55	Korea	Article 26(1), second sentence
56	Kosovo	Article 25(1), second sentence
57	Kyrgyzstan	Article 25(1), second sentence

58	Latvia	Article 29(1), second sentence
59	Lebanon	Article 27(1), second sentence
60	Libya	Article 27(1), second sentence
61	Lichtenstein	Article 25(1), second sentence
62	Lithuania	Article 26(1), second sentence
63	Luxembourg	Article 25(1), second sentence
64	Macedonia (FYR)	Article 24(1), second sentence
65	Malaysia	Article 25(1), second sentence
66	Maldives	Article 24(1), second sentence
67	Mali	Article 25(1), second sentence
68	Mauritania	Article 26(1), second sentence
69	Malta	Article 24(1), second sentence
70	Mauritius	Article 25(1), second sentence
71	Mexico	Article 25(1), second sentence
72	Moldova	Article 24(1), second sentence
73	Montenegro	Article 25(1), second sentence
74	Morocco	Article 27(1), second sentence
75	Mozambique	Article 27(1), second sentence
76	Netherlands	Article 24(1), second sentence
77	New Zealand	Article 24(1), second sentence
78	Nigeria	Article 26(1), second sentence
79	Pakistan	Article 26(1), second sentence
81	Panama	Article 26(1), second sentence
82	Paraguay	Article 24(1), second sentence
83	Philippines	Article 25(1), second sentence
84	Poland	Article 26(1), second sentence
85	Portugal	Article 25(1), second sentence
86	Romania	Article 24(1), second sentence
87	Russia	Article 8(1), second sentence
88	Rwanda	Article 25(1), second sentence
89	Senegal	Article 26(1), second sentence
90	Serbia	Article 24(1), second sentence
92	Singapore	Article 25(1), second sentence
93	Slovak Republic	Article 24(1), second sentence
94	Slovenia	Article 24(1), second sentence
95	South Africa	Article 24(1), second sentence
96	Spain	Article 24(1), second sentence
97	Sri Lanka	Article 27(1), second sentence
98	Saint Kitts and Nevis	Article 25(1), second sentence
100	Switzerland	Article 24(1), second sentence
102	Tajikistan	Article 25(1), second sentence
103	Thailand	Article 25(1), second sentence
104	Tunisia	Article 24(1), second sentence
106	Turkmenistan	Article 25(1), second sentence
107	Uganda	Article 28(1), second sentence
108	Ukraine	Article 27(1), second sentence
109	United Kingdom	Article 23(1), second sentence
110	Uruguay	Article 24(1), second sentence
111	Uzbekistan	Article 26(1), second sentence
112	Venezuela	Article 27(1), second sentence

113	Vietnam	Article 25(1), second sentence
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Notification of Listed Agreements Not Containing Existing Provisions

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

Listed Agreement Number	Other Contracting Jurisdiction
6	Argentina
13	Belgium
22	Canada
24	Colombia
31	Egypt
46	Indonesia
49	Italy
65	Malaysia
71	Mexico
81	Panama
84	Poland
92	Singapore
96	Spain
97	Sri Lanka
100	Switzerland
103	Thailand
104	Tunisia
105	Turkey

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

Listed Agreement Number	Other Contracting Jurisdiction
6	Argentina
13	Belgium
49	Italy
54	Kenya
57	Kyrgyzstan
77	New Zealand
85	Portugal
87	Russia
91	Seychelles

Article 17 – Corresponding Adjustments

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, the United Arab Emirates considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 9(2)
2	Algeria	Article 9(2)
3	Andorra	Article 10(2)
4	Angola	Article 10(2)
5	Antigua and Barbuda	Article 10(2)
6	Argentina	Article 9(2)
7	Armenia	Article 9(2)
8	Austria	Article 9(2)
9	Azerbaijan	Article 10(2)
10	Bangladesh	Article 10(2)
11	Barbados	Article 10(2)
12	Belarus	Article 9(2)
14	Belize	Article 10(2)
15	Benin	Article 10(2)
16	Bermuda	Article 10(2)
17	Bosnia and Herzegovina	Article 9(2)
18	Brunei	Article 9(2)
19	Bulgaria	Article 9(2)
20	Burundi	Article 10(2)
21	Cameroon	Article 10(2)
22	Canada	Article 9(2)
23	People's Republic of China	Article 9(2)
24	Colombia	Article 9(2)
25	Union of the Comoros	Article 10(2)
26	Costa Rica	Article 9(2)
27	Croatia	Article 10(2)
28	Cyprus	Article 10(2)
30	Ecuador	Article 10(2)
31	Egypt	Article 9(2)
32	Equatorial Guinea	Article 9(2)
33	Estonia	Article 9(2)
34	Ethiopia	Article 10(2)
35	Fiji	Article 10(2)
37	France	Article 7A(2)
38	Gambia	Article 10(2)
39	Georgia	Article 10(2)
40	Germany	Article 9(2)
41	Greece	Article 9(2)
42	Guinea	Article 9(2)
43	Hong Kong (China)	Article 9(2)
44	Hungary	Article 10(2)

46	Indonesia	Article 9(2)
48	Ireland	Article 10(2)
50	Japan	Article 9(2)
51	Jersey	Article 10(2)
52	Jordan	Article 9(2)
53	Kazakhstan	Article 9(2)
54	Kenya	Article 10(2)
55	Korea	Article 9(2)
56	Kosovo	Article 9(2)
57	Kyrgyzstan	Article 9(2)
58	Latvia	Article 9(2)
59	Lebanon	Article 9(2)
60	Libya	Article 11(2)
61	Liechtenstein	Article 9(2)
63	Luxembourg	Article 9(2)
64	Macedonia (FYR)	Article 9(2)
66	Maldives	Article 10(2)
67	Mali	Article 10(2)
68	Mauritania	Article 10(2)
69	Malta	Article 9(2)
70	Mauritius	Article 9(2)
71	Mexico	Article 9(2)
72	Moldova	Article 9(2)
73	Montenegro	Article 10(2)
74	Morocco	Article 9(2)
75	Mozambique	Article 9(2)
76	Netherlands	Article 9(2)
77	New Zealand	Article 10(2)
78	Nigeria	Article 10(2)
79	Pakistan	Article 9(2)
81	Panama	Article 10(2)
82	Paraguay	Article 10(2)
83	Philippines	Article 9(2)
84	Poland	Article 9(2)
85	Portugal	Article 9(2)
86	Romania	Article 9(2)
88	Rwanda	Article 10(2)
89	Senegal	Article 10(2)
90	Serbia	Article 9(2)
92	Singapore	Article 9(2)
93	Slovak Republic	Article 10(2)
94	Slovenia	Article 9(2)
96	Spain	Article 9(2)
98	St Kitts and Nevis	Article 10(2)
102	Tajikistan	Article 9(2)
103	Thailand	Article 9(2)
105	Turkey	Article 9(2)
106	Turkmenistan	Article 9(2)
107	Uganda	Article 9(2)
108	Ukraine	Article 9(2)

109	United Kingdom	Article 9(2)
110	Uruguay	Article 9(2)
111	Uzbekistan	Article 9(2)
112	Venezuela	Article 10(2)