

**SIGNATORIES AND PARTIES TO THE MULTILATERAL CONVENTION
TO IMPLEMENT TAX TREATY RELATED MEASURES TO PREVENT
BASE EROSION AND PROFIT SHIFTING**

Status as of 25 October 2017

This document contains a list of signatories and parties to the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting. Under the provisions of the Convention, each jurisdiction is required to provide a list of reservations and notifications (the “MLI Position”) at the time of signature. The MLI Position provided for each jurisdiction is available by clicking the name of the jurisdiction in the table below.

IMPORTANT: The MLI Positions provided at the time of signature for the jurisdictions listed below may be subject to changes. The definitive position for each jurisdiction will be provided upon the deposit of its instrument of ratification, acceptance or approval of the Convention.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force
1	Andorra	07-06-2017		
2	Argentina	07-06-2017		
3	Armenia	07-06-2017		
4	Australia	07-06-2017		
5	Austria	07-06-2017	22-09-2017	
6	Belgium	07-06-2017		
7	Bulgaria	07-06-2017		
8	Burkina Faso	07-06-2017		
9	Cameroon	11-07-2017		
10	Canada	07-06-2017		
11	Chile	07-06-2017		
12	China (People's Republic of)	07-06-2017		
13	Colombia	07-06-2017		
14	Costa Rica	07-06-2017		
15	Croatia	07-06-2017		
16	Cyprus	07-06-2017		
17	Czech Republic	07-06-2017		
18	Denmark	07-06-2017		
19	Egypt	07-06-2017		
20	Fiji	07-06-2017		
21	Finland	07-06-2017		
22	France	07-06-2017		
23	Gabon	07-06-2017		
24	Georgia	07-06-2017		
25	Germany	07-06-2017		

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force
26	Greece	07-06-2017		
27	Guernsey	07-06-2017		
28	Hong Kong (China)	07-06-2017		
29	Hungary	07-06-2017		
30	Iceland	07-06-2017		
31	India	07-06-2017		
32	Indonesia	07-06-2017		
33	Ireland	07-06-2017		
34	Isle of Man	07-06-2017	25-10-2017	
35	Israel	07-06-2017		
36	Italy	07-06-2017		
37	Japan	07-06-2017		
38	Jersey	07-06-2017		
39	Korea	07-06-2017		
40	Kuwait	07-06-2017		
41	Latvia	07-06-2017		
42	Liechtenstein	07-06-2017		
43	Lithuania	07-06-2017		
44	Luxembourg	07-06-2017		
45	Malta	07-06-2017		
46	Mauritius	05-07-2017 ¹		
47	Mexico	07-06-2017		
48	Monaco	07-06-2017		
49	Netherlands	07-06-2017		
50	New Zealand	07-06-2017		
51	Nigeria	17-08-2017		
52	Norway	07-06-2017		
53	Pakistan	07-06-2017		
54	Poland	07-06-2017		
55	Portugal	07-06-2017		
56	Romania	07-06-2017		
57	Russia	07-06-2017		
58	San Marino	07-06-2017		
59	Senegal	07-06-2017		

¹ [Link](#) to the press release issued by Mauritius on 5 July 2017.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force
60	Serbia	07-06-2017		
61	Seychelles	07-06-2017		
62	Singapore	07-06-2017		
63	Slovak Republic	07-06-2017		
64	Slovenia	07-06-2017		
65	South Africa	07-06-2017		
66	Spain	07-06-2017 ²		
67	Sweden	07-06-2017		
68	Switzerland	07-06-2017		
69	Turkey	07-06-2017 ³		
70	United Kingdom	07-06-2017		
71	Uruguay	07-06-2017		

The following jurisdictions have expressed their intent to sign the Convention:

- Côte d'Ivoire
- Estonia
- Jamaica
- Lebanon
- Panama
- Tunisia

² Declaration made by Spain: <http://www.oecd.org/tax/treaties/beps-mli-declaration-spain.pdf>

³ Declaration made by Turkey: <http://www.oecd.org/tax/treaties/beps-mli-declaration-turkey.pdf>