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 Positions provided for each jurisdiction upon the deposit of the instrument of ratification, acceptance or approval and/or signature, the notifications made pursuant to Article 35(7)(b) of the MLI and the notifications made after becoming a Party to the Convention are available via the links below.

Arbitration Profiles have been developed to provide taxpayers with relevant information on the application of Part VI of the MLI for each jurisdiction choosing to apply that Part.

**IMPORTANT:** The current position for each jurisdiction will be the later of the positions provided upon the deposit of its instrument of ratification, acceptance or approval of the Convention or made after becoming a Party to the Convention.

<table>
<thead>
<tr>
<th>No</th>
<th>Jurisdiction</th>
<th>Signature</th>
<th>Deposit of Instrument of Ratification, Acceptance or Approval</th>
<th>Entry into Force</th>
<th>Notifications made pursuant to Article 35(7)(b) of the MLI</th>
<th>Notifications made after becoming a Party</th>
<th>Arbitration Profile</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Albania</td>
<td>28-05-2019</td>
<td>22-09-2020</td>
<td>01-01-2021</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Andorra</td>
<td>07-06-2017</td>
<td>29-09-2021</td>
<td>01-01-2022</td>
<td></td>
<td></td>
<td>25-03-2021</td>
</tr>
<tr>
<td>3</td>
<td>Argentina</td>
<td>07-06-2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Armenia</td>
<td>07-06-2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Australia</td>
<td>07-06-2017</td>
<td>26-09-2018</td>
<td>01-01-2019</td>
<td></td>
<td>02-10-2020</td>
<td>08-06-2021</td>
</tr>
<tr>
<td>6</td>
<td>Austria</td>
<td>07-06-2017</td>
<td>22-09-2017</td>
<td>01-07-2018</td>
<td></td>
<td></td>
<td>30-03-2021</td>
</tr>
<tr>
<td>7</td>
<td>Bahrain</td>
<td>27-11-2020</td>
<td>23-02-2022</td>
<td>01-06-2022</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Barbados</td>
<td>24-01-2018</td>
<td>21-12-2020</td>
<td>01-04-2021</td>
<td></td>
<td></td>
<td>25-03-2021</td>
</tr>
<tr>
<td>10</td>
<td>Belize</td>
<td>11-01-2019</td>
<td>07-04-2022</td>
<td>01-08-2022</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Bosnia and Herzegovina</td>
<td>30-10-2019</td>
<td>16-09-2020</td>
<td>01-01-2021</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No</td>
<td>Jurisdiction</td>
<td>Signature</td>
<td>Deposit of Instrument of Ratification, Acceptance or Approval</td>
<td>Entry into Force</td>
<td>Notifications made pursuant to Article 35(7)(b) of the MLI</td>
<td>Notifications made after becoming a Party</td>
<td>Arbitration Profile</td>
</tr>
<tr>
<td>----</td>
<td>---------------------------</td>
<td>-------------</td>
<td>---------------------------------------------------------------</td>
<td>-----------------</td>
<td>----------------------------------------------------------</td>
<td>------------------------------------------</td>
<td>---------------------</td>
</tr>
<tr>
<td>12</td>
<td>Bulgaria</td>
<td>07-06-2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Burkina Faso</td>
<td>07-06-2017</td>
<td>30-10-2020</td>
<td>01-02-2021</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Cameroon</td>
<td>11-07-2017</td>
<td>21-04-2022</td>
<td>01-08-2022</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Canada</td>
<td>07-06-2017</td>
<td>29-08-2019</td>
<td>01-12-2019</td>
<td>08-10-2020</td>
<td>25-03-2021</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Chile</td>
<td>07-06-2017</td>
<td>26-11-2020</td>
<td>01-03-2021</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>China (People’s Republic of)</td>
<td>07-06-2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Colombia</td>
<td>07-06-2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Costa Rica</td>
<td>07-06-2017</td>
<td>22-09-2020</td>
<td>01-01-2021</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Côte d’Ivoire</td>
<td>24-01-2018</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Croatia</td>
<td>07-06-2017</td>
<td>18-02-2021</td>
<td>01-06-2021</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Curaçao</td>
<td>20-12-2017</td>
<td>29-03-2019</td>
<td>01-07-2019</td>
<td>25-03-2021</td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Cyprus</td>
<td>07-06-2017</td>
<td>23-01-2020</td>
<td>01-05-2020</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Czech Republic</td>
<td>07-06-2017</td>
<td>13-05-2020</td>
<td>01-09-2020</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Egypt</td>
<td>07-06-2017</td>
<td>30-09-2020</td>
<td>01-01-2021</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Fiji</td>
<td>07-06-2017</td>
<td></td>
<td></td>
<td>25-03-2021</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. On this date, the Kingdom of Netherlands communicated a provisional list of reservations and notifications in respect of Curaçao and informed the OECD that it intended to deposit, at the time of the deposit of its instrument of acceptance, a definitive list of reservations and notifications pursuant to Article 28(4) and (5) and Article 29(1) and (2) of the Convention.

2. The List of Reservations and Notifications (“the MLI Position”) deposited by the Czech Republic at the time of deposit of the instrument of ratification does not follow the standard format: the notifications and reservations are listed separately and with the English text following the Czech text.
<table>
<thead>
<tr>
<th>No</th>
<th>Jurisdiction</th>
<th>Signature</th>
<th>Deposit of Instrument of Ratification, Acceptance or Approval</th>
<th>Entry into Force</th>
<th>Notifications made pursuant to Article 35(7)(b) of the MLI</th>
<th>Notifications made after becoming a Party</th>
<th>Arbitration Profile</th>
</tr>
</thead>
<tbody>
<tr>
<td>31</td>
<td>Gabon</td>
<td>07-06-2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Georgia</td>
<td>07-06-2017</td>
<td>29-03-2019</td>
<td>01-07-2019</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Germany</td>
<td>07-06-2017</td>
<td>18-12-2020</td>
<td>01-04-2021</td>
<td></td>
<td></td>
<td>25-03-2021</td>
</tr>
<tr>
<td>34</td>
<td>Greece</td>
<td>07-06-2017</td>
<td>30-03-2021</td>
<td>01-07-2021</td>
<td></td>
<td></td>
<td>25-03-2021</td>
</tr>
<tr>
<td>35</td>
<td>Guernsey</td>
<td>07-06-2017</td>
<td>12-02-2019</td>
<td>01-06-2019</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Hong Kong (China)</td>
<td>07-06-2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Hungary</td>
<td>07-06-2017</td>
<td>25-03-2021</td>
<td>01-07-2021</td>
<td></td>
<td></td>
<td>25-03-2021</td>
</tr>
<tr>
<td>38</td>
<td>Iceland</td>
<td>07-06-2017</td>
<td>26-09-2019</td>
<td>01-01-2020</td>
<td></td>
<td></td>
<td>25-03-2021</td>
</tr>
<tr>
<td>39</td>
<td>India</td>
<td>07-06-2017</td>
<td>25-06-2019</td>
<td>01-10-2019</td>
<td></td>
<td></td>
<td>14-12-2021</td>
</tr>
<tr>
<td>40</td>
<td>Indonesia</td>
<td>07-06-2017</td>
<td>28-04-2020</td>
<td>01-08-2020</td>
<td></td>
<td></td>
<td>21-10-2021</td>
</tr>
<tr>
<td>42</td>
<td>Isle of Man</td>
<td>07-06-2017</td>
<td>25-10-2017</td>
<td>01-07-2018</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>Israel</td>
<td>07-06-2017</td>
<td>13-09-2018</td>
<td>01-01-2019</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Italy</td>
<td>07-06-2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25-03-2021</td>
</tr>
<tr>
<td>45</td>
<td>Jamaica</td>
<td>24-01-2018</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Jordan</td>
<td>19-12-2019</td>
<td>29-09-2020</td>
<td>01-01-2021</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>Kenya</td>
<td>26-11-2019</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>Korea</td>
<td>07-06-2017</td>
<td>13-05-2020</td>
<td>01-09-2020</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>52</td>
<td>Kuwait</td>
<td>07-06-2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>53</td>
<td>Latvia</td>
<td>07-06-2017</td>
<td>29-10-2019</td>
<td>01-02-2020</td>
<td></td>
<td></td>
<td>20-04-2021</td>
</tr>
<tr>
<td>No</td>
<td>Jurisdiction</td>
<td>Signature</td>
<td>Deposit of Instrument of Ratification, Acceptance or Approval</td>
<td>Entry into Force</td>
<td>Notifications made pursuant to Article 35(7)(b) of the MLI</td>
<td>Notifications made after becoming a Party</td>
<td>Arbitration Profile</td>
</tr>
<tr>
<td>----</td>
<td>--------------</td>
<td>-----------</td>
<td>-------------------------------------------------------------</td>
<td>-----------------</td>
<td>------------------------------------------------------</td>
<td>------------------------------------------</td>
<td>-------------------</td>
</tr>
<tr>
<td>54</td>
<td>Lesotho</td>
<td>09-02-2022</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>55</td>
<td>Liechtenstein</td>
<td>07-06-2017</td>
<td>19-12-2019</td>
<td>01-04-2020</td>
<td></td>
<td></td>
<td>25-03-2021</td>
</tr>
<tr>
<td>57</td>
<td>Luxembourg</td>
<td>07-06-2017</td>
<td>09-04-2019</td>
<td>01-08-2019</td>
<td></td>
<td></td>
<td>25-03-2021</td>
</tr>
<tr>
<td>58</td>
<td>Malaysia</td>
<td>24-01-2018</td>
<td>18-02-2021</td>
<td>01-06-2021</td>
<td></td>
<td></td>
<td>25-03-2021</td>
</tr>
<tr>
<td>59</td>
<td>Malta</td>
<td>07-06-2017</td>
<td>18-12-2018</td>
<td>01-04-2019</td>
<td></td>
<td></td>
<td>25-03-2021</td>
</tr>
<tr>
<td>60</td>
<td>Mauritius</td>
<td>05-07-2017</td>
<td>18-10-2019</td>
<td>01-02-2020</td>
<td></td>
<td></td>
<td>25-03-2021</td>
</tr>
<tr>
<td>61</td>
<td>Mexico</td>
<td>07-06-2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>63</td>
<td>Morocco</td>
<td>25-06-2019</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>64</td>
<td>Namibia</td>
<td>30-09-2021</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>67</td>
<td>Nigeria</td>
<td>17-08-2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>68</td>
<td>North Macedonia</td>
<td>29-01-2020</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>69</td>
<td>Norway</td>
<td>07-06-2017</td>
<td>17-07-2019</td>
<td>01-11-2019</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>70</td>
<td>Oman</td>
<td>26-11-2019</td>
<td>07-07-2020</td>
<td>01-11-2020</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>71</td>
<td>Pakistan</td>
<td>07-06-2017</td>
<td>18-12-2020</td>
<td>01-04-2021</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>72</td>
<td>Panama</td>
<td>24-01-2018</td>
<td>05-11-2020</td>
<td>01-03-2021</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>73</td>
<td>Papua New Guinea</td>
<td>23-01-2019</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25-03-2021</td>
</tr>
<tr>
<td>74</td>
<td>Peru</td>
<td>27-06-2018</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 Link to the press release issued by Mauritius on 5 July 2017. On 10 October 2018, Mauritius submitted a draft MLI position to the OECD Secretariat in preparation of Mauritius’ definitive MLI Position to be provided upon the deposit of its instrument of ratification.
<table>
<thead>
<tr>
<th>No</th>
<th>Jurisdiction</th>
<th>Signature</th>
<th>Deposit of Instrument of Ratification, Acceptance or Approval</th>
<th>Entry into Force</th>
<th>Notifications made pursuant to Article 35(7)(b) of the MLI</th>
<th>Notifications made after becoming a Party</th>
<th>Arbitration Profile</th>
</tr>
</thead>
<tbody>
<tr>
<td>75</td>
<td>Poland</td>
<td>07-06-2017</td>
<td>23-01-2018</td>
<td>01-07-2018</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>76</td>
<td>Portugal</td>
<td>07-06-2017</td>
<td>28-02-2020</td>
<td>01-06-2020</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>77</td>
<td>Qatar</td>
<td>04-12-2018</td>
<td>23-12-2019</td>
<td>01-04-2020</td>
<td></td>
<td>25-11-2021</td>
<td></td>
</tr>
<tr>
<td>78</td>
<td>Romania</td>
<td>07-06-2017</td>
<td>28-02-2022</td>
<td>01-06-2022</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>80</td>
<td>San Marino</td>
<td>07-06-2017</td>
<td>11-03-2020</td>
<td>01-07-2020</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>81</td>
<td>Saudi Arabia</td>
<td>18-09-2018</td>
<td>23-01-2020</td>
<td>01-05-2020</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>82</td>
<td>Senegal</td>
<td>07-06-2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>83</td>
<td>Serbia</td>
<td>07-06-2017</td>
<td>05-06-2018</td>
<td>01-10-2018</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>84</td>
<td>Seychelles</td>
<td>07-06-2017</td>
<td>14-12-2021</td>
<td>01-04-2022</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>85</td>
<td>Singapore</td>
<td>07-06-2017</td>
<td>21-12-2018</td>
<td>01-04-2019</td>
<td></td>
<td>11-08-2021</td>
<td>25-03-2021</td>
</tr>
<tr>
<td>86</td>
<td>Slovak Republic</td>
<td>07-06-2017</td>
<td>20-09-2018</td>
<td>01-01-2019</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>87</td>
<td>Slovenia</td>
<td>07-06-2017</td>
<td>22-03-2018</td>
<td>01-07-2018</td>
<td></td>
<td></td>
<td>25-03-2021</td>
</tr>
<tr>
<td>88</td>
<td>South Africa</td>
<td>07-06-2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>89</td>
<td>Spain</td>
<td>07-06-2017</td>
<td>28-09-2021</td>
<td>01-01-2022</td>
<td></td>
<td></td>
<td>25-03-2021</td>
</tr>
<tr>
<td>91</td>
<td>Switzerland</td>
<td>07-06-2017</td>
<td>29-08-2019</td>
<td>01-12-2019</td>
<td></td>
<td>18-12-2020</td>
<td>25-03-2021</td>
</tr>
<tr>
<td>92</td>
<td>Thailand</td>
<td>09-02-2022</td>
<td>31-03-2022</td>
<td>01-07-2022</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>93</td>
<td>Tunisia</td>
<td>24-01-2018</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>94</td>
<td>Turkey</td>
<td>07-06-2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>95</td>
<td>Ukraine</td>
<td>23-07-2018</td>
<td>08-08-2019</td>
<td>01-12-2019</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

- Algeria
- Eswatini
- Lebanon

<table>
<thead>
<tr>
<th>No</th>
<th>Jurisdiction</th>
<th>Signature</th>
<th>Deposit of Instrument of Ratification, Acceptance or Approval</th>
<th>Entry into Force</th>
<th>Notifications made pursuant to Article 35(7)(b) of the MLI</th>
<th>Notifications made after becoming a Party</th>
<th>Arbitration Profile</th>
</tr>
</thead>
<tbody>
<tr>
<td>96</td>
<td>United Arab Emirates</td>
<td>27-06-2018</td>
<td>29-05-2019</td>
<td>01-09-2019</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>97</td>
<td>United Kingdom</td>
<td>07-06-2017</td>
<td>29-06-2018</td>
<td>01-10-2018</td>
<td></td>
<td></td>
<td>08-06-2021</td>
</tr>
<tr>
<td>98</td>
<td>Uruguay</td>
<td>07-06-2017</td>
<td>06-02-2020</td>
<td>01-06-2020</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>99</td>
<td>Viet Nam</td>
<td>09-02-2022</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>