

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

Status as of 11 December 2025

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.

Entry into force of agreements notified pursuant to Article 2 of the Convention: Upon ratification of the Convention, some Parties had notified agreements pursuant to Article 2 without indicating dates on the entry into force of those agreements. Following their ratification, some of those Parties confirmed that some of those agreements have now entered into force. The information associated with those agreements is accessible in this [information note](#). Parties identified with an asterisk (*) in the List of Signatories and Parties are those that confirmed that some of their agreements notified pursuant to Article 2 have now entered into force.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party ¹	Arbitration Profile
1	Albania	28-05-2019	22-09-2020	01-01-2021			
2	Algeria	27-06-2024					
3	Andorra	07-06-2017	29-09-2021	01-01-2022			28-06-2022
4	Antigua and Barbuda	18-06-2025					
5	Argentina	07-06-2017	29-09-2025	01-01-2026			
6	Armenia	07-06-2017	25-09-2023	01-01-2024			

¹ The notifications made by Parties to the Convention after becoming a Party include notifications made pursuant to Article 35(1)(b) of the MLI to apply a shorter period for the purposes of the entry into effect of the Convention.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party ¹	Arbitration Profile
7	Australia	07-06-2017	26-09-2018	01-01-2019		02-10-2020	29-09-2025
8	Austria	07-06-2017	22-09-2017	01-07-2018		28-08-2023	28-06-2022
9	Azerbaijan	20-11-2023	24-09-2024	01-01-2025			
10	Bahrain*	27-11-2020	23-02-2022	01-06-2022			
11	Barbados	24-01-2018	21-12-2020	01-04-2021			25-03-2021
12	Belgium	07-06-2017	26-06-2019	01-10-2019		25-11-2021	29-09-2025
13	Belize	11-01-2019	07-04-2022	01-08-2022			
14	Bosnia and Herzegovina	30-10-2019	16-09-2020	01-01-2021			
15	Brazil	20-10-2025					
16	Bulgaria	07-06-2017	16-09-2022	01-01-2023			
17	Burkina Faso	07-06-2017	30-10-2020	01-02-2021			
18	Cameroon	11-07-2017	21-04-2022	01-08-2022			
19	Canada	07-06-2017	29-08-2019	01-12-2019		08-10-2020	16-12-2022
20	Chile	07-06-2017	26-11-2020	01-03-2021			
21	China (People's Republic of)	07-06-2017	25-05-2022	01-09-2022			
22	Colombia	07-06-2017					
23	Costa Rica	07-06-2017	22-09-2020	01-01-2021			
24	Côte d'Ivoire	24-01-2018	25-09-2023	01-01-2024			
25	Croatia	07-06-2017	18-02-2021	01-06-2021		02-10-2024	
26	Curaçao* ²	20-12-2017 ³	29-03-2019	01-07-2019			25-03-2021

² The Kingdom of the Netherlands, which is a Party to the Convention, is responsible to the international relations of Curaçao and has submitted the relevant reservations and notifications on behalf of Curaçao pursuant to Article 2(1)(a)(i)(B) of the Convention.

³ 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.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party ¹	Arbitration Profile
27	Cyprus	07-06-2017	23-01-2020	01-05-2020			
28	Czechia	07-06-2017	13-05-2020⁴	01-09-2020		16-08-2024⁵	
29	Democratic Republic of the Congo	19-09-2024					
30	Denmark	07-06-2017	30-09-2019	01-01-2020		29-06-2021	07-09-2023
31	Egypt	07-06-2017	30-09-2020	01-01-2021			
32	Estonia	29-06-2018	15-01-2021	01-05-2021	01-06-2022		
33	Eswatini	27-09-2023					
34	Fiji	07-06-2017					25-03-2021
35	Finland	07-06-2017	25-02-2019	01-06-2019		11-12-2025	26-05-2025
36	France*	07-06-2017	26-09-2018	01-01-2019		22-09-2020 13-11-2024	16-09-2022
37	Gabon	07-06-2017					
38	Georgia	07-06-2017	29-03-2019	01-07-2019		27-11-2025	
39	Germany	07-06-2017	18-12-2020	01-04-2021	01-06-2025		28-06-2022
40	Greece	07-06-2017	30-03-2021	01-07-2021		02-10-2024	25-03-2021
41	Guernsey	07-06-2017	12-02-2019	01-06-2019			
42	Hong Kong (China) ⁶	07-06-2017	25-05-2022	01-09-2022	22-02-2024		
43	Hungary	07-06-2017	25-03-2021	01-07-2021		02-10-2024	28-06-2022
44	Iceland	07-06-2017	26-09-2019	01-01-2020		14-12-2021	

⁴ The List of Reservations and Notifications (“the MLI Position”) deposited by Czechia 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.

⁵ The notifications made by Czechia after the deposit of its instrument of ratification have not been consolidated into its list of reservations and notifications (“the MLI Position”) submitted upon the deposit of its instrument of ratification.

⁶ China (People’s Republic of) which is a Party to the Convention, is responsible to the international relations of Hong Kong (China) and has submitted the relevant reservations and notifications on behalf of Hong Kong (China) pursuant to Article 2(1)(a)(i)(B) of the Convention.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party ¹	Arbitration Profile
45	India	07-06-2017	25-06-2019	01-10-2019			
46	Indonesia	07-06-2017	28-04-2020	01-08-2020	29-10-2024	27-11-2023	
47	Ireland	07-06-2017	29-01-2019	01-05-2019			25-03-2021
48	Isle of Man	07-06-2017	25-10-2017	01-07-2018			
49	Israel*	07-06-2017	13-09-2018	01-01-2019			
50	Italy	07-06-2017					28-06-2022
51	Jamaica	24-01-2018					
52	Japan	07-06-2017	26-09-2018	01-01-2019		20-06-2023	28-06-2022
53	Jersey*	07-06-2017	15-12-2017	01-07-2018			
54	Jordan	19-12-2019	29-09-2020	01-01-2021			
55	Kazakhstan	25-06-2018	24-06-2020	01-10-2020		26-11-2020	
56	Kenya	26-11-2019	08-01-2025	01-05-2025			
57	Korea	07-06-2017	13-05-2020	01-09-2020			
58	Kuwait	07-06-2017					
59	Latvia	07-06-2017	29-10-2019	01-02-2020		20-04-2021	
60	Lesotho	09-02-2022	28-07-2022	01-11-2022			28-06-2022
61	Liechtenstein	07-06-2017	19-12-2019	01-04-2020			25-03-2021
62	Lithuania*	07-06-2017	11-09-2018	01-01-2019			
63	Luxembourg	07-06-2017	09-04-2019	01-08-2019			21-02-2023
64	Malaysia*	24-01-2018	18-02-2021	01-06-2021		10-11-2022	
65	Malta*	07-06-2017	18-12-2018	01-04-2019		02-10-2024	28-06-2022
66	Mauritius	05-07-2017 ⁷	18-10-2019	01-02-2020			28-06-2022

⁷ 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.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party ¹	Arbitration Profile
67	Mexico	07-06-2017	15-03-2023	01-07-2023			
68	Monaco	07-06-2017	10-01-2019	01-05-2019			
69	Mongolia	06-10-2022	30-09-2024	01-01-2025			
70	Montenegro	12-11-2025					
71	Morocco	25-06-2019					
72	Namibia	30-09-2021					
73	Netherlands	07-06-2017	29-03-2019	01-07-2019		25-11-2021	29-09-2025
74	New Zealand	07-06-2017	27-06-2018	01-10-2018			29-09-2025
75	Nigeria	17-08-2017					
76	North Macedonia	29-01-2020					
77	Norway	07-06-2017	17-07-2019	01-11-2019			
78	Oman	26-11-2019	07-07-2020	01-11-2020			
79	Pakistan	07-06-2017	18-12-2020	01-04-2021			
80	Panama	24-01-2018	05-11-2020	01-03-2021			
81	Papua New Guinea	23-01-2019	31-08-2023	01-12-2023			11-01-2024
82	Peru	27-06-2018	09-06-2025	01-10-2025			
83	Poland*	07-06-2017	23-01-2018	01-07-2018			
84	Portugal	07-06-2017	28-02-2020	01-06-2020		06-03-2023	25-03-2021
85	Qatar*	04-12-2018	23-12-2019	01-04-2020		25-11-2021	
86	Romania	07-06-2017	28-02-2022	01-06-2022	10-01-2025		
87	Russian Federation	07-06-2017	18-06-2019	01-10-2019	17-01-2024		
88	San Marino*	07-06-2017	11-03-2020	01-07-2020			
89	Saudi Arabia*	18-09-2018	23-01-2020	01-05-2020			

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party ¹	Arbitration Profile
90	Senegal	07-06-2017	10-05-2022	01-09-2022			
91	Serbia	07-06-2017	05-06-2018	01-10-2018		27-09-2023	
92	Seychelles	07-06-2017	14-12-2021	01-04-2022			
93	Singapore	07-06-2017	21-12-2018	01-04-2019		11-08-2021	20-12-2024
94	Slovak Republic	07-06-2017	20-09-2018	01-01-2019		02-10-2024	
95	Slovenia	07-06-2017	22-03-2018	01-07-2018		23-03-2023	28-06-2022
96	South Africa	07-06-2017	30-09-2022	01-01-2023			
97	Spain	07-06-2017 ⁸	28-09-2021	01-01-2022	26-05-2025		25-03-2021
98	Sweden	07-06-2017	22-06-2018	01-10-2018			25-03-2021
99	Switzerland	07-06-2017	29-08-2019	01-12-2019	16-12-2022		28-06-2022
100	Thailand	09-02-2022	31-03-2022	01-07-2022			
101	Tunisia	24-01-2018	24-07-2023	01-11-2023			
102	Türkiye	07-06-2017 ⁹					
103	Ukraine*	23-07-2018	08-08-2019	01-12-2019		20-10-2025	
104	United Arab Emirates*	27-06-2018	29-05-2019	01-09-2019			
105	United Kingdom*	07-06-2017	29-06-2018	01-10-2018			31-05-2024
106	Uruguay	07-06-2017	06-02-2020	01-06-2020			
107	Viet Nam	09-02-2022	23-05-2023	01-09-2023			

The following jurisdiction has expressed its intent to sign the Convention:

– Lebanon

⁸ Declaration made by Spain: <https://www.oecd.org/content/dam/oecd/en/topics/policy-sub-issues/beps-ml/beps-ml-declaration-spain.pdf>

⁹ Declaration made by Türkiye: <https://www.oecd.org/content/dam/oecd/en/topics/policy-sub-issues/beps-ml/beps-ml-declaration-turkey.pdf>