

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

**ADDITIONAL INFORMATION:  
DATES OF ENTRY INTO FORCE OF COVERED TAX AGREEMENTS**

**Status as of 1 December 2023**

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## Bahrain

On 15 November 2023, Bahrain confirmed that the following agreements it notified pursuant to Article 2 of the Convention entered into force:

Other Contracting Jurisdiction	Date of Signature	Date of Entry into Force
Sudan	22 March 2006	19 July 2019
Switzerland	23 November 2019	27 July 2021

On 1 December 2023, a confirmation of the entry into force of the agreements was communicated by the Depository to Parties and Signatories to the Convention.

## France

On 16 November 2023, France confirmed that the following agreement it notified pursuant to Article 2 of the Convention entered into force:

Other Contracting Jurisdiction	Date of Signature	Date of Entry into Force
Colombia	25 June 2015	1 January 2022

On 1 December 2023, a confirmation of the entry into force of the agreement was communicated by the Depository to Parties and Signatories to the Convention.

## Israel

On 12 November 2023, Israel confirmed that the following agreements it notified pursuant to Article 2 of the Convention entered into force:

Other Contracting Jurisdiction	Date of Signature	Date of Entry into Force
Armenia	25 July 2017	14 June 2018
North Macedonia	9 December 2015	13 March 2018

On 1 December 2023, a confirmation of the entry into force of the agreements was communicated by the Depository to Parties and Signatories to the Convention.

## Jersey

On 24 November 2023, Jersey confirmed that the following agreement it notified pursuant to Article 2 of the Convention entered into force:

Other Contracting Jurisdiction	Date of Signature	Date of Entry into Force
United Arab Emirates	20 April 2016	15 February 2017

On 1 December 2023, a confirmation of the entry into force of the agreement was communicated by the Depository to Parties and Signatories to the Convention.

## Lithuania

On 8 November 2023, Lithuania confirmed that the following agreement it notified pursuant to Article 2 of the Convention entered into force:

Other Contracting Jurisdiction	Date of Signature	Date of Entry into Force
Morocco	19 April 2013	4 April 2022

On 1 December 2023, a confirmation of the entry into force of the agreement was communicated by the Depository to Parties and Signatories to the Convention.

## Malaysia

On 28 November 2023, Malaysia confirmed that the following agreement it notified pursuant to Article 2 of the Convention entered into force:

Other Contracting Jurisdiction	Date of Signature	Date of Entry into Force
Poland	8 July 2013	12 January 2023

On 1 December 2023, a confirmation of the entry into force of the agreement was communicated by the Depositary to Parties and Signatories to the Convention.<sup>1</sup>

## Poland

On 16 November 2023, Poland confirmed that the following agreements it notified pursuant to Article 2 of the Convention entered into force:

Other Contracting Jurisdiction	Date of Signature	Date of Entry into Force
Ethiopia	13 July 2015	14 February 2018
Malaysia	8 July 2013	12 January 2023
Sri Lanka	6 October 2015	14 June 2019

On 1 December 2023, a confirmation of the entry into force of the agreements was communicated by the Depositary to Parties and Signatories to the Convention.<sup>2</sup>

## Qatar

On 13 November 2023, Qatar confirmed that the following agreement it notified pursuant to Article 2 of the Convention entered into force:

Other Contracting Jurisdiction	Date of Signature	Date of Entry into Force
Morocco	27 December 2013	22 June 2019

On 1 December 2023, a confirmation of the entry into force of the agreement was communicated by the Depositary to Parties and Signatories to the Convention.

## San Marino

On 29 November 2023, San Marino confirmed that the following agreement it notified pursuant to Article 2 of the Convention entered into force:

Other Contracting Jurisdiction	Date of Signature	Date of Entry into Force
United Arab Emirates	11 July 2018	4 February 2020

On 1 December 2023, a confirmation of the entry into force of the agreements was communicated by the Depositary to Parties and Signatories to the Convention.

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<sup>1</sup> Malaysia also notified its intention to apply a shorter period than nine calendar months to the agreement with Poland pursuant to Article 35(5)(b) of the Convention (as found in the Depositary notification dated 1 December 2023).

<sup>2</sup> Poland also notified its intention to apply a shorter period than nine calendar months to the agreement with Malaysia pursuant to Article 35(5)(b) of the Convention (as found in the Depositary notification dated 1 December 2023).

### Saudi Arabia

On 12 November 2023, Saudi Arabia confirmed that the following agreements it notified pursuant to Article 2 of the Convention entered into force:

Other Contracting Jurisdiction	Date of Signature	Date of Entry into Force
Albania	6 February 2019	1 December 2019
Gabon	17 December 2015	1 February 2021
Morocco	14 April 2015	1 August 2022
Switzerland	18 February 2018	1 April 2021

On 1 December 2023, a confirmation of the entry into force of the agreements was communicated by the Depositary to Parties and Signatories to the Convention.

### Ukraine

On 13 November 2023, Ukraine confirmed that the following agreement it notified pursuant to Article 2 of the Convention entered into force:

Other Contracting Jurisdiction	Date of Signature	Date of Entry into Force
Malaysia	4 August 2016	29 December 2021

On 1 December 2023, a confirmation of the entry into force of the agreement was communicated by the Depositary to Parties and Signatories to the Convention.

### United Arab Emirates

On 10 November 2023, the United Arab Emirates confirmed that the following agreements it notified pursuant to Article 2 of the Convention entered into force:

Other Contracting Jurisdiction	Date of Signature	Date of Entry into Force
Albania	14 March 2014	26 March 2015
Andorra	28 July 2015	1 August 2017
Angola	8 February 2018	28 March 2020
Antigua and Barbuda	15 January 2017	24 February 2022
Argentina	3 November 2016	20 January 2019
Barbados	22 September 2014	18 February 2016
Belize	2 October 2015	24 October 2017
Bermuda	12 February 2015	5 July 2019
Cameroon	16 July 2017	8 July 2021
Costa Rica	3 October 2017	9 June 2021
Croatia	13 July 2017	1 January 2019
Ecuador	9 November 2016	1 August 2021
Ethiopia	12 April 2015	6 November 2018
Fiji	2 September 2012	20 December 2013
Maldives	17 October 2017	9 August 2018
Mauritania	21 October 2015	18 July 2019
Moldova	10 July 2017	26 July 2018
Paraguay	16 January 2017	20 January 2019
Rwanda	1 November 2017	4 December 2019

On 1 December 2023, a confirmation of the entry into force of the agreements was communicated by the Depositary to Parties and Signatories to the Convention.

### United Kingdom

On 8 November 2023, the United Kingdom confirmed that the following agreements it notified pursuant to Article 2 of the Convention entered into force:

Other Contracting Jurisdiction	Date of Signature	Date of Entry into Force
Belarus	26 September 2017	27 July 2018
Kyrgyzstan	13 June 2017	17 March 2023
Lesotho	3 November 2016	18 September 2018

On 1 December 2023, a confirmation of the entry into force of the agreements was communicated by the Depositary to Parties and Signatories to the Convention.