

**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 29 October 2024

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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 Depositary to Parties and Signatories to the Convention.

Curaçao

On 16 October 2024, the Kingdom of the Netherlands, in respect of Curaçao, 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
Malta	18 November 2015	1 September 2024

On 29 October 2024, a confirmation of the entry into force of the agreement was communicated by the Depositary 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 Depositary 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 Depositary 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 Depositary 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 Depositary 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.¹

Malta

On 24 October 2024, Malta 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
Kingdom of the Netherlands, in respect of Curaçao	18 November 2015	1 September 2024

On 29 October 2024, a confirmation of the entry into force of the agreement was communicated by the Depositary to Parties and Signatories to the Convention.

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.²

¹ 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).

² 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).

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.

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.