

**AZƏRBAYCAN
RESPUBLİKASININ
İQTİSADİYYAT NAZİRLİYİ**



**THE MINISTRY OF ECONOMY
OF THE
REPUBLIC OF AZERBAIJAN**

Republic of Azerbaijan

Status of List of Reservations and Notifications at the Time of Signature

This document contains a provisional list of expected reservations and notifications to be made by the Republic of Azerbaijan pursuant to Articles 28(7) and 29(4) of the Convention.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, the Republic of Azerbaijan wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between the Government of the Republic of Azerbaijan and the Government of the Republic of Austria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Austria	Original	04.07.2000	23.02.2001
2	<p>Конвенция между Правительством Азербайджанской Республики и Правительством Республики Беларусь об избежании двойного налогообложения и предотвращении уклонения от уплаты налогов в отношении налогов на доходы и имущество</p> <p>Convention between the Government of the Republic of Azerbaijan and the Government of the Republic of Belarus on the avoidance of double taxation and prevention of tax evasion with respect to taxes on income and on capital</p>	Belarus	Original	08.08.2001	29.04.2002
3	Convention between the Republic of Azerbaijan and the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Belgium	Original	18.05.2004	12.08.2006

4	Convention between the Government of the Republic of Azerbaijan and the Council of Ministers of Bosnia and Herzegovina for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Bosnia and Herzegovina	Original	18.10.2012	26.12.2013
5	Convention between the Government of the Republic of Azerbaijan and the Government of the Republic of Bulgaria for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Bulgaria	Original	12.11.2007	25.11.2008
6	Agreement between the Republic of Azerbaijan and the Republic of Croatia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Croatia	Original	12.03.2012	18.03.2013
7	Agreement between the Government of the Republic of Azerbaijan and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	China	Original	17.03.2005	17.08.2005
8	Convention between the Government of the Republic of Azerbaijan and the Government of the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Czech Republic	Original	24.11.2005	16.06.2006
9	Convention between the Government of the Republic of Azerbaijan and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Canada	Original	07.09.2004	23.01.2006

10	Convention between the Government of the Republic of Azerbaijan and the Government of the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Denmark	Original	17.02.2017	31.12.2017
11	Convention between the Government of the Republic of Azerbaijan and the Government of the Republic of Estonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Estonia	Original	30.10.2007	27.11.2008
12	Agreement between the Republic of Azerbaijan and the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Finland	Original	29.09.2005	29.11.2006
13	Convention entre le Gouvernement de la République française et le Gouvernement de la République azerbaïdjanaise en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune Convention between the Government of the Republic of Azerbaijan and the Government of the Republic of France for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	France	Original	20.12.2001	01.10.2005
14	Соглашение между Азербайджанской Республикой и Федеративной Республикой Германия об избежании двойного налогообложения в отношении налогов на доходы и имущество Agreement between the Republic of Azerbaijan and the Federal Republic of Germany	Germany	Original	25.08.2004	28.12.2005

	on avoidance of double taxation with respect to taxes on income and on capital				
15	Convention between the Government of the Republic of Azerbaijan and the Government of the Hellenic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Greece	Original	16.02.2009	11.03.2010
16	Конвенция между Правительством Азербайджанской Республики и Правительством Грузии об избежании двойного налогообложения и предотвращении налоговых уклонений относительно налогов на доходы и имущество Convention between the Government of the Republic of Azerbaijan and the Government of Georgia on avoidance of double taxation and prevention of tax evasion with respect to taxes on income and capital	Georgia	Original	18.02.1997	01.12.1997
17	Convention between the Government of the Republic of Azerbaijan and the Government of the Republic of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Hungary	Original	18.02.2008	15.12.2008
18	Agreement between the Government of the Republic of Azerbaijan and the Government of the Islamic Republic of Iran for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Iran	Original	10.03.2009	25.01.2010
19	Convention between the Republic of Azerbaijan and the State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Israel	Original	13.12.2016	28.12.2017

20	Convention between the Government of the Republic of Azerbaijan and the Government of the Italian Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Italy	Original	21.07.2004	28.04.2010
21	Convention between the Government of the Republic of Azerbaijan and the Government of the Hashemite Kingdom of Jordan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Jordan	Original	05.05.2008	15.02.2016
22	Convention between the Government of the Republic of Azerbaijan and the Government of the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Korea	Original	19.05.2008	25.11.2008
23	Agreement between the Government of the Republic of Azerbaijan and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Kuwait	Original	10.02.2009	18.04.2012
24	Конвенция между Правительством Республики Азербайджан и Правительством Казахской Республики об избежании двойного налогообложения и предотвращении уклонения от налогообложения в отношении налогов на доходы Convention between the Government of the Republic of Azerbaijan and the Government of the Republic of Kazakhstan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Kazakhstan	Original	16.09.1996	07.05.1997
			Amending instrument	03.04.2017	27.04.2018

25	Convention between the Government of the Republic of Azerbaijan and the Government of the Republic of Latvia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Latvia	Original	03.10.2005	19.04.2006
26	Convention Between the Government of the Republic of Azerbaijan and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion With Respect to Taxes on Income and on Capital	Lithuania	Original	02.04.2004	13.11.2004
27	Convention entre la République d'Azerbaïdjan et le Grand-Duché de Luxembourg tendant à éviter les doubles impositions et à prévenir la fraude fiscale en matière d'impôts sur le revenu et sur la fortune Convention between the Republic of Azerbaijan and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Luxembourg	Original	16.06.2006	02.07.2009
28	Convention between the Government of the Republic of Azerbaijan and the Government of the Republic of Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malta	Original	29.04.2016	27.12.2016
29	Convention between the Republic of Azerbaijan and the Kingdom of Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Morocco	Original	05.03.2018	N/A

30	Convention between the Government of the Republic of Azerbaijan and the Government of Montenegro for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Montenegro	Original	12.03.2013	04.11.2013
31	Конвенция между Правительством Азербайджанской Республики и Правительством Республики Молдова об избежании двойного налогообложения и предотвращении уклонения от уплаты налогов на доход и имущество Convention Between the Government of the Republic of Azerbaijan and the Government of the Republic of Moldova for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Moldova	Original	27.11.1997	28.01.1999
32	Convention between the Republic of Azerbaijan and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Netherlands	Original	22.09.2008	18.12.2009
33	Convention between the Azerbaijan Republic and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Norway	Original	24.04.1996	19.09.1996
34	Agreement between the Government of the Republic of Azerbaijan and the Government of the Republic of Macedonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	North Macedonia	Original	19.04.2013	12.08.2013

35	Convention between the Government of the Azerbaijan Republic and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Pakistan	Original	10.04.1996	24.07.1999
36	Конвенция между Правительством Азербайджанской Республики и Правительством Республики Польша об избежании двойного налогообложения и предотвращении уклонения от уплаты налогов на доход и капитал. Convention between The Republic of Azerbaijan and The Republic of Poland for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital	Poland	Original	26.08.1997	20.01.2005
37	Agreement between the Government of the State of Qatar and the Government of the Republic of Azerbaijan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Qatar	Original	28.08.2007	11.03.2008
38	Convention between the Republic of Azerbaijan and Romania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Romania	Original	29.10.2002	29.01.2004
39	Соглашение между Правительством Азербайджанской Республики и Правительством Российской Федерации об избежании двойного налогообложения в отношении налогов на доходы и имущество Agreement between the Government of the Republic of Azerbaijan and the Government of the Russian Federation for the	Russia	Original	03.07.1997	03.07.1998

	avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital				
40	Convention between the Government of the Republic of Azerbaijan and the Government of the Republic of San Marino for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	San Marino	Original	08.09.2015	02.05.2016
41	Convention between the Government of the Republic of Azerbaijan and the Government of the Republic of Slovenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Slovenia	Original	09.06.2011	10.09.2012
42	Convention Between the Government of the Republic of Azerbaijan and the Government of the Kingdom of Saudi Arabia for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Tax on Income and on Capital	Saudi Arabia	Original	13.05.2014	01.05.2015
43	Convention between the Government of the Republic of Azerbaijan and the Government of the Kingdom of Sweden for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Sweden	Original	10.02.2016	22.12.2016
44	Convention between the Government of the Republic of Azerbaijan and the Swiss Federal Council for the Avoidance of Double Taxation with respect to Taxes on Income And on Capital	Switzerland	Original	23.02.2006	13.07.2007

45	Convention between the Republic of Azerbaijan and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Spain	Original	23.04.2014	13.01.2021
46	Convention between the Government of the Republic of Azerbaijan and the Government of the Republic of Serbia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Serbia	Original	13.05.2010	01.12.2010
47	Соглашение между Азербайджанской Республикой и Республикой Таджикистан об избежании двойного налогообложения и предотвращении уклонения от уплаты налогов на доходы и капитал Agreement between the Republic of Azerbaijan and the Republic of Tajikistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Tajikistan	Original	13.08.2007	11.02.2008
48	Azerbaycan Cumhuriyeti ile Türkiye Cumhuriyeti Arasında Gelir Üzerinden Alınan Vergilerde Çifte Vergilendirmeyi Önleme Anlaşması Agreement between the Republic of Azerbaijan and the Republic of Turkey for the Avoidance of double taxation with respect to taxes on income	Türkiye	Original	09.02.1994	01.09.1997
49	Соглашение между Правительством Азербайджанской Республики и Правительством Туркменистана об устранении двойного налогообложения в отношении налогов на доходы и имущество Agreement Between the Government of the Republic of Azerbaijan and the Government of Turkmenistan for the Avoidance of	Turkmenistan	Original	22.11.2018	12.03.2019

	Double Taxation with respect to Taxes on Income and on capital				
50	<p>Соглашение между Правительством Азербайджанской Республики и Правительством Республики Узбекистан об избежании двойного налогообложения доходов и предотвращении уклонения от уплаты налогов на доходы (прибыль) и на имущество</p> <p>Agreement between the Government of the Republic of Azerbaijan and the Government of the Republic of Uzbekistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on capital</p>	Uzbekistan	Original	27.05.1996	02.11.1996
51	<p>Конвенция между Правительством Азербайджанской Республики и Кабинетом Министров Украины об избежании двойного налогообложения и предотвращении уклонений от уплаты налогов на доходы и имущество</p> <p>Convention between the Government of the Republic of Azerbaijan and the Cabinet of Ministers of the Ukraine for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital</p>	Ukraine	Original	30.07.1999	03.07.2000
52	<p>Convention Between the Government of the Republic of Azerbaijan and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains</p>	United Kingdom	Original	23.02.1994	03.10.1995
53	<p>Convention between the Government of the Republic of Azerbaijan and the Government of the United Arab Emirates for the Avoidance of Double Taxation with</p>	United Arab Emirates	Original	20.11.2006	25.07.2007

	Respect to Taxes on Income and on Capital				
54	Agreement between the Government of the Republic of Azerbaijan and the Government of the Socialist Republic of Viet Nam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Viet Nam	Original	19.05.2014	11.11.2014

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, the Republic of Azerbaijan reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, the Republic of Azerbaijan reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 5 – Application of Methods for Elimination of Double Taxation

Reservation

Pursuant to Article 5(8) of the Convention, the Republic of Azerbaijan reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

Article 6 – Purpose of a Covered Tax Agreement

Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, the Republic of Azerbaijan hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the Republic of Azerbaijan considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble text
1	Austria	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
2	Belarus	желая заключить Конвенцию об избежании двойного налогообложения и предотвращении уклонения от уплаты налогов в отношении налогов на доходы и имущество (non-official translation: Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital)
3	Belgium	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
4	Bosnia and Herzegovina	desiring to <promote bilateral economic relations between the two countries> through conclusion of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
5	Bulgaria	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <in order to promote and strengthen the economic relations between the two countries>
6	Croatia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
7	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
8	Czech Republic	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
9	Canada	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
10	Denmark	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income

11	Estonia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
12	Finland	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
13	France	désireux de conclure une Convention en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune (non-official translation: desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital)
14	Germany	(non-official translation:desiring <to promote and strengthen economic relationships> by eliminating tax obstacles) желая <развивать и укреплять экономические взаимоотношения> путем упразднения налоговых препятствий
15	Greece	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
16	Georgia	желая заключить Конвенцию об избежании двойного налогообложения и предотвращении налоговых уклонений относительно налогов на доходы и имущество (non-official translation: Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital)
17	Hungary	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <and to further develop and facilitate their relationship>
18	Iran	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
19	Israel	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
20	Italy	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
21	Jordan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
22	Korea	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital

23	Kuwait	Desiring <to promote their mutual economic relations > through the conclusion between them of an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
24	Kazakhstan	<стремлением укреплять и развивать экономические, научные, технические и культурные связи между обоими Государствами и> желая заключить Конвенцию об избежании двойного налогообложения и предотвращении уклонения от налогообложения в отношении налогов на доходы (non-official translation: <Desiring to promote and enhance economic, scientific, technical and cultural relations between both States, and> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income)
25	Latvia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
26	Lithuania	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
27	Luxembourg	désireux de conclure une Convention tendant à éviter les doubles impositions et à prévenir la fraude fiscale en matière d'impôts sur le revenu et sur la fortune (non-official translation: desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital)
28	Malta	desiring <to promote bilateral economic relations between the two countries> through conclusion of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
29	Morocco	desiring <to promote and strengthen their economic relations> by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
30	Montenegro	desiring <to promote bilateral economic relations between the two countries> through conclusion of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
31	Moldova	желая заключить Конвенцию об избежании двойного налогообложения и предотвращении уклонения от уплаты налогов на доход и имущество (non-official translation: desiring to conclude a Convention for the avoidance of double taxation and the

		prevention of fiscal evasion with respect to taxes on income and on capital)
32	Netherlands	Desiring that a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital be concluded by both States
33	Norway	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital
34	North Macedonia	<desiring to promote bilateral economic relations between the two countries> through conclusion of a Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
35	Pakistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
36	Poland	желая заключить Конвенцию об избежании двойного налогообложения и предотвращении уклонения от уплаты налогов на доход и капитал (non-official translation: Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital)
37	Qatar	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
38	Romania	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
39	Russia	желая заключить Соглашение об избежании двойного налогообложения в отношении налогов на доходы и имущество (non-official translation: desiring to conclude an Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income and on capital)
40	San Marino	wishing to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <and to strengthen the disciplined development of economic relations between the two States in the framework of greater cooperation>
41	Slovenia	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital
42	Saudi Arabia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital
43	Sweden	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income

44	Switzerland	Desiring to conclude a Convention for the Avoidance of Double Taxation with respect to taxes on income and on capital
45	Spain	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital
46	Serbia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
47	Tajikistan	<стремлением развивать и укреплять экономическое, научное, техническое и культурное сотрудничество между обоими Государствами> решили заключить настоящее Соглашение об избежании двойного налогообложения и предотвращении уклонения от уплаты налогов на доходы и капитал (non-official translation: <Desiring to promote and develop economic, scientific, technical and cultural relations between the two States, and> desiring to conclude a Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital)
48	Türkiye	Gelir üzerinden alınan vergilerde çifte vergilendirmeyi önleyen <ve iki ülke arasındaki ekonomik işbirliğini teşvik eden> bir Anlaşma yapmak isteğiyle (non-official translation: desiring <to promote bilateral economic relations between the two countries> through conclusion of an Agreement for the avoidance of double taxation with respect to taxes on income)
49	Turkmenistan	желая заключить Соглашение об устранении двойного налогообложения в отношении налогов на доходы и имущество (non-official translation: Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital)
50	Uzbekistan	желая заключить Соглашение об избежании двойного налогообложения и предотвращении уклонения от уплаты налогов на доходы (прибыль) и имущество, а также с целью <развития и укрепления экономического сотрудничества между двумя странами> (non-official translation: desiring <to develop and enhance bilateral economic relations between the two countries> through conclusion of an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital)
51	Ukraine	желая заключить Конвенцию об избежании двойного налогообложения и предотвращении уклонений от уплаты налогов на доход и на имущество,

		<и подтверждая свое стремление к развитию и углублению взаимных экономических отношений> (non-official translation: desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property <and confirming its endeavor to the development and deepening of mutual economic relations>)
52	United Kingdom	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains
53	United Arab Emirates	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
54	Viet Nam	Desiring <to promote bilateral economic relations between the two countries> through conclusion of an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, the Republic of Azerbaijan considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Austria
2	Belarus
3	Belgium
6	Croatia
7	China
8	Czech Republic
9	Canada
10	Denmark
11	Estonia
12	Finland
13	France
15	Greece
16	Georgia
18	Iran
19	Israel
20	Italy
21	Jordan
22	Korea
25	Latvia
26	Lithuania

27	Luxembourg
31	Moldova
32	Netherlands
33	Norway
35	Pakistan
36	Poland
37	Qatar
38	Romania
39	Russia
41	Slovenia
42	Saudi Arabia
43	Sweden
44	Switzerland
45	Spain
46	Serbia
49	Turkmenistan
52	United Kingdom
53	United Arab Emirates

Article 7 – Prevention of Treaty Abuse

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the Republic of Azerbaijan considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Belgium	Articles 11(8), 12(7) and 21(4)
5	Bulgaria	Articles 11(8) and 12(7)
8	Czech Republic	Protocol to the Convention (4)
13	France	Articles 10(8), 11(8), 12(7) and 21(3)
20	Italy	Article 30(1)
19	Israel	Article 27(1)
22	Korea	Articles 10(6), 11(8), 12(7), 13(6) and 21(4)
24	Kazakhstan	Articles 11(8), 12(7) and Protocol 15(2)
31	Moldova	Articles 11(8) and 12(7)
32	Netherlands	Articles 11(9), 12(8) and 21(3)
36	Poland	Articles 11(7) and 12(7)
40	San Marino	Article 29(1)
42	Saudi Arabia	Article 28

51	Ukraine	Articles 11(7), 12(6) and 21(4)
52	United Kingdom	Articles 11(8), 12(7), 21(3) and 23(2)
53	United Arab Emirates	Article 12(7)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, the Republic of Azerbaijan reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Reservation

Pursuant to Article 9(6)(a) of the Convention, the Republic of Azerbaijan reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, the Republic of Azerbaijan reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, the Republic of Azerbaijan reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies

Reservation

Pursuant to Article 12(4) of the Convention, the Republic of Azerbaijan reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 13(8) of the Convention, the Republic of Azerbaijan considers that the following agreements contain a provision described in Article 13(5)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 5(4)
2	Belarus	Article 5(4)
3	Belgium	Article 5(4)
4	Bosnia and Herzegovina	Article 5(4)
5	Bulgaria	Article 5(4)
6	Croatia	Article 5(4)
7	China	Article 5(4)
8	Czech Republic	Article 5(4)
9	Canada	Article 5(4)
10	Denmark	Article 5(4)
11	Estonia	Article 5(4)
12	Finland	Article 5(4)
13	France	Article 5(5) and Protocol (4)
14	Germany	Article 5(4)
15	Greece	Article 5(4)
16	Georgia	Article 5(4)
17	Hungary	Article 5(4)
18	Iran	Article 5(4)
19	Israel	Article 5(4)
20	Italy	Article 5(3)
21	Jordan	Article 5(4)
22	Korea	Article 5(4)
23	Kuwait	Article 5(6)
24	Kazakhstan	Article 5(4)
25	Latvia	Article 5(4)
26	Lithuania	Article 5(4)
27	Luxembourg	Article 5(4)

28	Malta	Article 5(4)
29	Morocco	Article 5(4)
30	Montenegro	Article 5(4)
31	Moldova	Article 5(4)
32	Netherlands	Article 5(4)
33	Norway	Article 5(4)
34	North Macedonia	Article 5(4)
35	Pakistan	Article 5(4)
36	Poland	Article 5(4)
37	Qatar	Article 5(3)
38	Romania	Article 5(4)
39	Russia	Article 5(4)
40	San Marino	Article 5(4)
41	Slovenia	Article 5(4)
42	Saudi Arabia	Article 5(4)
43	Sweden	Article 5(5)
44	Switzerland	Article 5(4)
45	Spain	Article 5(4)
46	Serbia	Article 5(4)
47	Tajikistan	Article 5(4)
48	Türkiye	Article 5(3)
49	Turkmenistan	Article 5(4)
50	Uzbekistan	Article 5(4)
51	Ukraine	Article 5(4)
52	United Kingdom	Article 5(4)
53	United Arab Emirates	Article 6(4)
54	Viet Nam	Article 5(4)

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(b) of the Convention, the Republic of Azerbaijan reserves the right for the entirety of Article 14 not to apply with respect to provisions of its Covered Tax Agreements relating to the exploration for or exploitation of natural resources. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
25	Latvia	Article 21
26	Lithuania	Article 21
31	Moldova	Articles 14(4) and 15(3)
32	Netherlands	Article 24
33	Norway	Article 21
36	Poland	Article 23

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, the Republic of Azerbaijan considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 25(1), first sentence
2	Belarus	Article 25(1), first sentence
3	Belgium	Article 25(1), first sentence
4	Bosnia and Herzegovina	Article 26(1), first sentence
5	Bulgaria	Article 26(1), first sentence
6	Croatia	Article 25(1), first sentence
7	China	Article 24(1), first sentence
8	Czech Republic	Article 25(1), first sentence
9	Canada	Article 25(1), first sentence
10	Denmark	Article 24(1), first sentence
11	Estonia	Article 25(1), first sentence
12	Finland	Article 25(1), first sentence
13	France	Article 25(1), first sentence
14	Germany	Article 25(1), first sentence
15	Greece	Article 25(1), first sentence
16	Georgia	Article 25(1), first sentence
17	Hungary	Article 25(1), first sentence
18	Iran	Article 25(1), first sentence
19	Israel	Article 25(1), first sentence
20	Italy	Article 26(1), first sentence
21	Jordan	Article 26(1), first sentence
22	Korea	Article 25(1), first sentence
23	Kuwait	Article 26(1), first sentence
24	Kazakhstan	Article 25(1), first sentence
25	Latvia	Article 26(1), first sentence
26	Lithuania	Article 26(1), first sentence
27	Luxembourg	Article 25(1), first sentence
28	Malta	Article 24(1), first sentence
29	Morocco	Article 25(1), first sentence
30	Montenegro	Article 24(1), first sentence
31	Moldova	Article 25(1), first sentence
32	Netherlands	Article 26(1), first sentence

33	Norway	Article 26(1), first sentence
34	North Macedonia	Article 25(1), first sentence
35	Pakistan	Article 25(1), first sentence
36	Poland	Article 25(1), first sentence
37	Qatar	Article 25(1), first sentence
38	Romania	Article 26(1), first sentence
39	Russia	Article 25(1), first sentence
40	San Marino	Article 25(1), first sentence
41	Slovenia	Article 25(1), first sentence
42	Saudi Arabia	Article 25(1), first sentence
43	Sweden	Article 24(1), first sentence
44	Switzerland	Article 25(1), first sentence
45	Spain	Article 24(1), first sentence
46	Serbia	Article 26(1), first sentence
47	Tajikistan	Article 25(1), first sentence
48	Türkiye	Article 24(1), first sentence
49	Turkmenistan	Article 25(1), first sentence
50	Uzbekistan	Article 25(1), first sentence
51	Ukraine	Article 25(1), first sentence
52	United Kingdom	Article 26(1)
53	United Arab Emirates	Article 26(1), first sentence
54	Viet Nam	Article 26(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, the Republic of Azerbaijan considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Belarus	Article 25(1), second sentence
9	Canada	Article 25(1), second sentence
13	France	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of Azerbaijan considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 25(1), second sentence
3	Belgium	Article 25(1), second sentence
4	Bosnia and Herzegovina	Article 26(1), second sentence
5	Bulgaria	Article 26(1), second sentence
6	Croatia	Article 25(1), second sentence
7	China	Article 24(1), second sentence
8	Czech Republic	Article 25(1), second sentence
10	Denmark	Article 24(1), second sentence
11	Estonia	Article 25(1), second sentence
12	Finland	Article 25(1), second sentence
14	Germany	Article 25(1), second sentence
15	Greece	Article 25(1), second sentence
16	Georgia	Article 25(1), second sentence
17	Hungary	Article 25(1), second sentence
18	Iran	Article 25(1), second sentence
19	Israel	Article 25(1), second sentence
20	Italy	Article 26(1), second sentence
21	Jordan	Article 26(1), second sentence
22	Korea	Article 25(1), second sentence
23	Kuwait	Article 26(1), second sentence
24	Kazakhstan	Article 25(1), second sentence
25	Latvia	Article 26(1), second sentence
26	Lithuania	Article 26(1), second sentence
27	Luxembourg	Article 25(1), second sentence
28	Malta	Article 24(1), second sentence
29	Morocco	Article 25(1), second sentence
30	Montenegro	Article 24(1), second sentence
31	Moldova	Article 25(1), second sentence
32	Netherlands	Article 26(1), second sentence
33	Norway	Article 26(1), second sentence
34	North Macedonia	Article 25(1), second sentence
35	Pakistan	Article 25(1), second sentence
37	Qatar	Article 25(1), second sentence
38	Romania	Article 26(1), second sentence
39	Russia	Article 25(1), second sentence
40	San Marino	Article 25(1), second sentence
41	Slovenia	Article 25(1), second sentence
42	Saudi Arabia	Article 25(1), second sentence
43	Sweden	Article 24(1), second sentence
44	Switzerland	Article 25(1), second sentence
45	Spain	Article 24(1), second sentence

46	Serbia	Article 26(1), second sentence
47	Tajikistan	Article 25(1), second sentence
49	Turkmenistan	Article 25(1), second sentence
50	Uzbekistan	Article 25(1), second sentence
53	United Arab Emirates	Article 26(1), second sentence
54	Viet Nam	Article 26(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(ii) of the Convention, the Republic of Azerbaijan considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
16	Georgia
18	Iran
31	Moldova
36	Poland
37	Qatar
39	Russia
44	Switzerland
48	Türkiye
51	Ukraine
52	United Kingdom

Pursuant to Article 16(6)(d)(ii) of the Convention, the Republic of Azerbaijan considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
3	Belgium
33	Norway
52	United Kingdom

Article 17 – Corresponding Adjustments

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, the Republic of Azerbaijan considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 9(2)
2	Belarus	Article 9(2)
3	Belgium	Article 9(2)
4	Bosnia and Herzegovina	Article 9(2)
6	Croatia	Article 9(2)
7	China	Article 9(2)
8	Czech Republic	Article 9(2)
9	Canada	Article 9(2)
10	Denmark	Article 9(2)
11	Estonia	Article 9(2)
12	Finland	Article 9(2)
13	France	Article 9(2)
14	Germany	Article 9(2)
15	Greece	Article 9(2)
16	Georgia	Article 9(2)
17	Hungary	Article 9(2)
18	Iran	Article 9(2)
19	Israel	Article 9(2)
20	Italy	Article 9(2)
21	Jordan	Article 9(2)
22	Korea	Article 9(2)
23	Kuwait	Article 9(2)
24	Kazakhstan	Article 9(2)
25	Latvia	Article 9(2)
26	Lithuania	Article 9(2)
27	Luxembourg	Article 9(2)
28	Malta	Article 9(2)
29	Morocco	Article 9(2)
30	Montenegro	Article 9(2)
31	Moldova	Article 9(2)
32	Netherlands	Article 9(2)
34	North Macedonia	Article 9(2)
35	Pakistan	Article 9(2)
36	Poland	Article 9(2)
38	Romania	Article 9(2)
39	Russia	Article 9(2)
40	San Marino	Article 9(2)
41	Slovenia	Article 9(2)
42	Saudi Arabia	Article 9(2)
43	Sweden	Article 9(2)
45	Spain	Article 9(2)
46	Serbia	Article 9(2)
47	Tajikistan	Article 9(2)
48	Türkiye	Article 9(2)

49	Turkmenistan	Article 9(2)
50	Uzbekistan	Article 9(2)
51	Ukraine	Article 9(2)
52	United Kingdom	Article 9(2)
53	United Arab Emirates	Article 10(2)
54	Viet Nam	Article 9(2)