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Barbados

Status of List of Reservations and Notifications upon Deposit of the Instrument of Ratification

This document contains the list of reservations and notifications made by Barbados upon deposit of the instrument of ratification pursuant to Articles 28(5) and 29(1) of the Convention.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1) (a) (ii) of the Convention, Barbados 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 Republic of Austria and Barbados for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Austria	Original	27-02-2006	01-04-2007
2	Convention between the Government of the Kingdom of Bahrain and the Government of Barbados for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Bahrain	Original	03-12-2012	16-07-2013
3	Convention between the Government of Barbados and the Government of the Republic of Botswana for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains	Botswana	Original	23-02-2005	12-08-2005
			Amending Instrument (a)	04-09-2014	N/A
4	Agreement between Barbados and Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Canada	Original	22-01-1980	22-12-1980
			Amending Instrument (a)	08-11-2011	17-12-2013
5	Agreement between the Government of Barbados 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 (People's Republic of)	Original	15-05-2000	27-10-2000
			Amending Instrument (a)	10-02-2010	09-06-2010
6	Convention between the Republic of Cyprus and Barbados for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Cyprus	Original	03-05-2017	11/09/2017
7	Convention between the Government of Barbados 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	Czech Republic	Original	26-10-2011	06-06-2012
8	Convention between Barbados and Finland for the Avoidance of Double Taxation with Respect to Taxes on Income	Finland	Original	15-06-1989	20-08-1992
			Amending Instrument (a)	03-11-2011	23-03-2012
9	Convention between the Government of	Iceland	Original	03-11-2011	24-02-2012

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	Barbados and the Government of Iceland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income				
10	Convention between the Government of Barbados and the Government of the Italian Republic for the Avoidance of Double Taxation with Respect to Taxes on Income and the Prevention of Fiscal Evasion	Italy	Original	24-08-2015	17-10-2017
11	Convention between Barbados 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	01-12-2009	08-08-2011
12	Convention between Barbados and Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Malta	Original	05-12-2001	19-06-2002
			Amending Instrument (a)	25-09-2013	30-04-2014
13	Agreement between the government of the republic of Mauritius and the government of Barbados for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Mauritius	Original	28-09-2004	28-01-2005
			Amending Instrument (a)	06-12-2017	N/A
14	Convention between the Government of Barbados and the Government of the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Mexico	Original	07-04-2008	16-01-2009
15	Convention between Barbados and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Netherlands	Original	28-11-2006	12-07-2007
			Amending Instrument (a)	27-11-2009	13-11-2011
16	Convention between Barbados 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	15-11-1990	30-07-1991
			Amending Instrument (a)	03-11-2011	01-06-2012
17	Convention between the Government of Barbados and the Government of the Republic of Panama for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Panama	Original	21-06-2010	18-02-2011
18	Convention between Barbados and the Portuguese Republic for the Avoidance of	Portugal	Original	22-10-2010	06/10/2017

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income				
19	Agreement between the Government of the State of Qatar and the Government of Barbados for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Qatar	Original	06-12-2012	05-06-2013
20	Agreement between Barbados and the Republic of Rwanda for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Rwanda	Original	22-12-2014	N/A
21	Convention between the Republic of San Marino and Barbados for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	San Marino	Original	14-12-2012	06-08-2013
22	Convention between the Government of Barbados and the Government of the Republic of Seychelles for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Seychelles	Original	19-10-2007	21-04-2008
23	Agreement between the Government of Barbados and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Singapore	Original	15-07-2013	25-04-2014
24	Agreement between the Slovak Republic and Barbados for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Slovak Republic	Original	28-10-2015	N/A
25	Convention between Barbados and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Spain	Original	01-12-2010	14-10-2011
26	Convention between Barbados and Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Sweden	Original Amending Instrument (a)	01-07-1991 03-11-2011	01-12-1991 12-12-2012
27	Convention between the Swiss Confederation and the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation with	Switzerland	Original	20-08-1963	August 1963

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	Respect to Taxes on Income (30 September 1954, extended by Exchange of Notes to Barbados)				
28	Agreement between the Government of Barbados and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	United Arab Emirates	Original	22-09-2014	18-02-2016
29	Convention between Barbados and 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 on Capital	United Kingdom	Original	26-04-2012	19-12-2012
30	Convention between Barbados and the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	United States	Original	31-12-1984	28-02-1986
			Amending Instrument (a)	18-12-1991	29-12-1993
			Amending Instrument (b)	14-07-2004	20-12-2004
31	Convention between the Government of the Republic of Venezuela and the Government of Barbados for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Venezuela	Original	11-12-1998	17-01-2001

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5) (a) of the Convention, Barbados 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, Barbados reserves the right for the entirety of Article 4 not to apply to 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, Barbados hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6 (5) of the Convention, Barbados 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	Bahrain	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
3	Botswana	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,
4	Canada	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,
5	China (People's Republic of)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
6	Cyprus	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
7	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,
8	Finland	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
9	Iceland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10	Italy	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and for the prevention of fiscal evasion
11	Luxembourg	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
		respect to taxes on income and on capital,
12	Malta	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
13	Mauritius	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	Mexico	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
15	Netherlands	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
16	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,
17	Panama	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
18	Portugal	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
19	Qatar	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
20	Rwanda	desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
21	San Marino	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
22	Seychelles	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	Singapore	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	Slovak Republic	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	Spain	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
26	Sweden	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
28	United Arab Emirates	<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
29	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 on capital;
30	United States	desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
31	Venezuela	desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, Barbados 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	Bahrain
3	Botswana
4	Canada
5	China (People's Republic of)
6	Cyprus
7	Czech Republic
8	Finland
9	Iceland
10	Italy
11	Luxembourg
12	Malta
13	Mauritius
14	Mexico
15	Netherlands
16	Norway
17	Panama
18	Portugal
19	Qatar
20	Rwanda
21	San Marino
22	Seychelles
23	Singapore
24	Slovak Republic
25	Spain
26	Sweden
27	Switzerland
29	United Kingdom
30	United States
31	Venezuela

Article 7 – Prevention of Treaty Abuse

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17) (a) of the Convention, Barbados considers that the following agreements are not subject to a reservation described in 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
7	Czech Republic	Article 27(4)
18	Portugal	Article 27(3)
21	San Marino	Article 28(1)
25	Spain	P.(I)(A)(3)
29	United Kingdom	A.10(7),11(5),12(5),20(5)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3) (a) of the Convention, Barbados 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, Barbados 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, Barbados 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, Barbados 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

Pursuant to Article 12(4) of the Convention, Barbados 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

Reservation

Pursuant to Article 13(6) (a) of the Convention, Barbados reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3) (a) of the Convention, Barbados reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 15 – Definition of a Person Closely Related to an Enterprise

Pursuant to Article 15(2) of the Convention, Barbados reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6) (a) of the Convention, Barbados 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 26(1), first sentence
2	Bahrain	Article 25(1), first sentence
3	Botswana	Article 26(1), first sentence
4	Canada	Article XXVII(1), first sentence
5	China (People's Republic of)	Article 25(1), first sentence
6	Cyprus	Article 25(1), first sentence
7	Czech Republic	Article 24(1), first sentence
8	Finland	Article 28(1), first sentence
9	Iceland	Article 25(1), first sentence
10	Italy	Article 25(1), first sentence
11	Luxembourg	Article 26(1), first sentence
12	Malta	Article 24(1), first sentence
13	Mauritius	Article 26(1), first sentence
14	Mexico	Article 26(1), first sentence
15	Netherlands	Article 27(1), first sentence
16	Norway	Article 27(1), first sentence
17	Panama	Article 24(1), first sentence
18	Portugal	Article 25(1), first sentence
19	Qatar	Article 25(1), first sentence
20	Rwanda	Article 25(1), first sentence
21	San Marino	Article 25(1), first sentence
22	Seychelles	Article 25(1), first sentence
23	Singapore	Article 24(1), first sentence
24	Slovak Republic	Article 25(1), first sentence
25	Spain	Article 25(1), first sentence
26	Sweden	Article 26(1), first sentence
27	Switzerland	Article XIX(1)
28	United Arab Emirates	Article 25(1), first sentence
29	United Kingdom	Article 24(1), first sentence
30	United States	Article 25(1)
31	Venezuela	Article 24(1), first sentence

Pursuant to Article 16(6) (b) (i) of the Convention, Barbados 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
4	Canada	Article XXVII(1), second sentence
19	Qatar	Article 25(1), second sentence
21	San Marino	Article 25(1), second sentence

Pursuant to Article 16(6) (b) (ii) of the Convention, Barbados 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 26(1), second sentence
2	Bahrain	Article 25(1), second sentence
3	Botswana	Article 26(1), second sentence
5	China	Article 25(1), second sentence
6	Cyprus	Article 25(1), second sentence
7	Czech Republic	Article 24(1), second sentence
8	Finland	Article 28(1), second sentence
9	Iceland	Article 25(1), second sentence
10	Italy	Article 25(1), second sentence
11	Luxembourg	Article 26(1), second sentence
12	Malta	Article 24(1), second sentence
13	Mauritius	Article 26(1), second sentence
14	Mexico	Article 26(1), second sentence
15	Netherlands	Article 27(1), second sentence
16	Norway	Article 27(1), second sentence
17	Panama	Article 24(1), second sentence
18	Portugal	Article 25(1), second sentence
20	Rwanda	Article 25(1), second sentence
22	Seychelles	Article 25(1), second sentence
23	Singapore	Article 24(1), second sentence
24	Slovak Republic	Article 25(1), second sentence
25	Spain	Article 25(1), second sentence
26	Sweden	Article 26(1), second sentence
28	United Arab Emirates	Article 25(1), second sentence
29	United Kingdom	Article 24(1), second sentence
31	Venezuela	Article 24(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6) (c) (i) of the Convention, Barbados considers that the following

agreements do not contain a provision described in Article 16(4) (b) (i).

Listed Agreement Number	Other Contracting Jurisdiction
14	Mexico
27	Switzerland

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

Listed Agreement Number	Other Contracting Jurisdiction
4	Canada
10	Italy
14	Mexico
19	Qatar
27	Switzerland
31	Venezuela

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

Listed Agreement Number	Other Contracting Jurisdiction
27	Switzerland

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

Listed Agreement Number	Other Contracting Jurisdiction
14	Mexico
18	Portugal
27	Switzerland

Article 17 – Corresponding Adjustments

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, Barbados 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	Bahrain	Article 9(2)
3	Botswana	Article 9(2)
4	Canada	Article IX(2)
5	China (People's Republic of)	Article 9(2)
6	Cyprus	Article 9(2)
7	Czech Republic	Article 9(2)
8	Finland	Article 10(2)
9	Iceland	Article 9(2)
10	Italy	Article 9(2)
11	Luxembourg	Article 9(2)
12	Malta	Article 9(2)
13	Mauritius	Article 9(2)
14	Mexico	Article 9(2)
15	Netherlands	Article 9(2)
17	Panama	Article 9(2)
18	Portugal	Article 9(2)
20	Rwanda	Article 9(2)
21	San Marino	Article 9(2)
22	Seychelles	Article 9(2)
23	Singapore	Article 9(2)
24	Slovak Republic	Article 9(2)
25	Spain	Article 9(2)
26	Sweden	Article 9(2)
28	United Arab Emirates	Article 10(2)
29	United Kingdom	Article 9(2)
30	United States	Article 9(2)
31	Venezuela	Article 9(2)

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, Barbados hereby chooses to apply Part VI.

Article 24 – Agreement on a Different Resolution

Notification of Choice of Optional Provisions

Pursuant to Article 24(1) of the Convention, Barbados hereby chooses to apply Article 24(2).

Article 26 – Compatibility

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 26(1) of the Convention, Barbados considers that the following agreements are not within the scope of a reservation under Article 26(4) and contain a provision that provides for arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision are identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
15	Netherlands	Article 27(5)