



国家税务总局

STATE ADMINISTRATION OF TAXATION  
THE PEOPLE'S REPUBLIC OF CHINA

## People's Republic of China

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

#### *For jurisdictions providing a provisional list:*

This document contains a provisional list of expected reservations and notifications to be made by the People's Republic of China 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 People's Republic of China 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	Agreement between the Government of the People's Republic of China and the Government of Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Japan	Original	06-09-1983	26-06-1984
2	Agreement between the Government of the People's Republic of China and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	U.S.A.	Original	30-04-1984	21-11-1986
			Amending Instrument (a)	10-05-1986	21-11-1986
3	ACCORD ENTRE LE GOUVERNEMENT DE LA REPUBLIQUE POPULAIRE DE CHINE ET LE GOUVERNEMENT DE LA REPUBLIQUE FRANCAISE EN VUE D'EVITER LES DOUBLES IMPOSITIONS ET DE PREVENIR L'EVASION ET LA FRAUDE FISCALES EN MATIERE D'IMPOTS SUR LE REVENU	France	Original	26-11-2013	28-12-2014
4	Agreement between the Government of the People's Republic of China and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of	U.K.	Original	27-06-2011	13-12-2013
			Amending Instrument (a)	27-02-2013	13-12-2013

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 and on Capital Gains				
5	Agreement between the Government of the People's Republic of China and the Government of the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Belgium	Original	07-10-2009	29-12-2013
6	Agreement between the People's Republic of China and the Federal Republic of Germany for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Germany	Original	28-03-2014	06-04-2016
7	Agreement between the Government of the People's Republic of China and the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malaysia	Original	23-11-1985	14-09-1986
			Amending Instrument (a)	05-06-2000	05-06-2000
8	Agreement between the Government of the People's Republic of China and the Government of the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Norway	Original	25-02-1986	21-12-1986
9	Agreement between the Government of the People's Republic of China 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	16-06-2012	27-12-2012
10	Agreement between the Government of the People's Republic of China 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	11-07-2007	18-09-2007
			Amending Instrument (a)	24-08-2009	11-12-2009
			Amending Instrument (b)	23-07-2010	22-10-2010
11	Agreement between the Government of the People's Republic of China and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Canada	Original	12-05-1986	29-12-1986
12	Agreement between the Government of the People's Republic of China and the Government of the Republic of	Finland	Original	25-05-2010	25-11-2010

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
	Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income				
13	Agreement between the Government of the People's Republic of China and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	New Zealand	Original	16-09-1986	17-12-1986
			Amending Instrument (a)	07-10-1997	22-03-2000
14	Agreement between the Government of the People's Republic of China 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	16-05-1986	03-01-1987
			Amending Instrument (a)	18-11-1999	11-06-2000
15	Agreement between the Government of the People's Republic of China and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Thailand	Original	27-10-1986	29-12-1986
16	Agreement between the Government of the People's Republic of China and the Government of the Republic of Italy for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Italy	Original	31-10-1986	14-11-1989
17	Agreement between the Government of the People's Republic of China and the Government of the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	the Netherlands	Original	31-05-2013	31-08-2014
18	Agreement between the Government of the People's Republic of China and the Government of the Czethoslovak Socialist Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Czechoslovakia (Slovakia)	Original	11-06-1987	23-12-1987
19	Agreement between the Government of the People's Republic of China and the Government of the Polish People's Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Poland	Original	07-06-1988	07-01-1989
20	Agreement between the Government	Australia	Original	17-11-1988	28-12-1990

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
	of the People's Republic of China and the Government of Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income				
21	Agreement between the Government of the People's Republic of China and the Federal Executive Council of the Assembly of the Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Yugoslavia (Bosnia and Herzegovina)	Original	02-12-1988	16-12-1989
22	Agreement between the Government of the People's Republic of China and the Government of the People's Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Bulgaria	Original	06-11-1989	25-05-1990
			Amending Instrument (a)	15-07-2002	02-01-2003
23	Agreement between the Government of the People's Republic of China 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	15-11-1989	27-12-1989
			Amending Instrument (a)	19-06-2000	11-10-2000
			Amending Instrument (b)	17-04-2007	17-04-2007
			Amending Instrument (c)	08-12-2016	N/A
24	Agreement between the Government of the People's Republic of China 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 Capital	Kuwait	Original	25-12-1989	20-07-1990
25	Agreement between the Government of the People's Republic of China and the Swiss Federal Council for the Avoidance of Double Taxation with respect to Taxes on Income and Capital	Switzerland	Original	25-09-2013	15-11-2014
26	Agreement between the Government of the People's Republic of China and the Government of the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Cyprus	Original	25-10-1990	05-10-1991
27	Agreement between the Government of the People's Republic of China and the Government of Spain for the Avoidance of Double Taxation and	Spain	Original	22-11-1990	20-05-1992

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
	the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital				
28	Agreement between the Government of the People's Republic of China and the Government of Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Romania	Original	16-01-1991	05-03-1992
29	Agreement between the People's Republic of China and Romania for the Elimination of Double Taxation with respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance	Romania (new)	Original	04-07-2016	N/A
30	Agreement between the Government of the People's Republic of China 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	10-04-1991	01-11-1992
31	Agreement between the Government of the People's Republic of China and the Government of the Federative Republic of Brazil for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Brazil	Original	05-08-1991	06-01-1993
32	Agreement between the Government of the People's Republic of China and the Government of the Mongolian People's Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Mongolia	Original	26-08-1991	23-06-1992
33	Agreement between the Government of the People's Republic of China 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	Hungary	Original	17-06-1992	31-12-1994
34	Agreement between the Government of the People's Republic of China and the Government of Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malta	Original	23-10-2010	25-08-2011
35	Agreement between the Government of the People's Republic of China and the Government of the United Arab Emirates for the Avoidance of Double	United Arab Emirates	Original	01-07-1993	14-07-1994

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
	Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income				
36	Agreement between the People's Republic of China 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 Capital	Luxembourg	Original	12-03-1994	28-07-1995
37	Agreement between the Government of the People's Republic of China 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	Korea	Original	28-03-1994	27-09-1994
			Amending Instrument (a)	23-03-2006	04-07-2006
38	Agreement between the Government of the People's Republic of China and the Government of the Russian Federation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Russia	Original	13-10-2014	09-04-2016
			Amending Instrument (a)	08-05-2015	09-04-2016
39	Agreement between the Government of the People's Republic of China and the Government of the Independent State of Papua New Guinea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Papua New Guinea	Original	14-07-1994	16-08-1995
40	Agreement between the Government of the People's Republic of China and the Government of the Republic of Mauritius for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Mauritius	Original	01-08-1994	04-05-1995
			Amending Instrument (a)	05-09-2006	25-01-2007
41	Agreement between the Government of the People's Republic of China and the Government of the Republic of Croatia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Croatia	Original	09-01-1995	18-05-2001
42	Agreement between the Government of the People's Republic of China and the Government of the Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Property	Belarus	Original	17-01-1995	03-10-1996
43	Agreement between the Government	Slovenia	Original	13-02-1995	27-12-1995

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
	of the People's Republic of China 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				
44	Agreement between the Government of the People's Republic of China and the Government of the State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Israel	Original	08-04-1995	22-12-1995
45	Agreement between the Government of the People's Republic of China and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Viet Nam	Original	17-05-1995	18-10-1996
46	Agreement between the People's Republic of China and the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Turkey	Original	23-05-1995	20-01-1997
47	Agreement between the Government of the People's Republic of China and the Government of Ukraine for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Property	Ukraine	Original	04-12-1995	18-10-1996
48	Agreement between the Government of the People's Republic of China and the Government of the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Property	Armenia	Original	05-05-1996	28-11-1996
49	Agreement between the Government of the People's Republic of China and the Government of Jamaica for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Jamaica	Original	03-06-1996	15-03-1997
50	Agreement between the Government of the People's Republic of China and the Government of the Republic of Iceland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Iceland	Original	03-06-1996	05-02-1997

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
51	Agreement between the Government of the People's Republic of China 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	03-06-1996	18-10-1996
52	Agreement between the Government of the People's Republic of China 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	07-06-1996	27-01-1997
			Amending Instrument (a)	24-08-2011	19-05-2012
53	Agreement between the Government of the People's Republic of China 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	Uzbekistan	Original	03-07-1996	03-07-1996
			Amending Instrument (a)	18-04-2011	30-12-2011
54	Agreement between the Government of the People's Republic of China and the Government of the People's Republic of Bangladesh for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Bangladesh	Original	12-09-1996	10-04-1997
55	Agreement between the Government of the People's Republic of China and the Federal Government of the Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Yugoslavia (Serbia)	Original	21-03-1997	01-01-1998
56	Agreement between the Government of the People's Republic of China and the Government of the Republic of the Sudan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Sudan	Original	30-05-1997	09-02-1999
57	Agreement between the Government of the People's Republic of China 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	Macedonia	Original	09-06-1997	29-11-1997
58	Agreement between the Government of the People's Republic of China and the Government of the Arab Republic of Egypt for the Avoidance of Double	Egypt	Original	13-08-1997	24-03-1999

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
	Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income				
59	Agreement between the Government of the People's Republic of China and the Government of the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Portugal	Original	21-04-1998	07-06-2000
60	Agreement between the Government of the People's Republic of China 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	Estonia	Original	12-05-1998	08-01-1999
			Amending Instrument (a)	09-12-2014	18-12-2015
61	Agreement between the Government of the People's Republic of China and the Government of the Lao People's Democratic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Laos	Original	25-01-1999	22-06-1999
62	Agreement between the Government of the People's Republic of China 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	Seychelles	Original	26-08-1999	17-12-1999
63	Agreement between the Government of the People's Republic of China and the Government of the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	the Philippines	Original	18-11-1999	23-03-2001
64	Agreement between the Government of the People's Republic of China and the Government of Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Ireland	Original	19-04-2000	29-12-2000
65	Agreement between the Government of the People's Republic of China and the Government of the Republic of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	South Africa	Original	25-04-2000	07-01-2001
66	Agreement between the Government of the People's Republic of China and	Barbados	Original	15-05-2000	27-10-2000
			Amending	10-02-2010	09-06-2010

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
	the Government of Barbados for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income		Instrument (a)		
67	Agreement between the Government of the People's Republic of China 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	Moldova	Original	07-06-2000	26-05-2001
68	Agreement between the Government of the People's Republic of China and the Government of the State of Katar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Katar	Original	02-04-2001	21-10-2008
69	Agreement between the Government of the People's Republic of China and the Government of the Republic of Cuba for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Cuba	Original	13-04-2001	17-10-2003
70	Agreement between the Government of the People's Republic of China and the Government of the Bolivarian Republic of Venezuela for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Venezuela	Original	17-04-2001	23-12-2004
71	Agreement between the Government of the People's Republic of China and His Majesty's Government of Nepal for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Nepal	Original	14-05-2001	31-12-2010
72	Agreement between the Government of the People's Republic of China 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	12-09-2001	27-07-2003
73	Agreement between the Government of the People's Republic of China and the Government of the Republic of Indonesia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Indonesia	Original	07-11-2001	25-08-2003
			Amending Instrument (a)	26-03-2015	16-03-2016
74	Agreement between the Government	Oman	Original	25-03-2002	20-07-2002

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
	of the People's Republic of China and the Government of the Sultanate of Oman for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income				
75	Agreement between the Government of the People's Republic of China and the Government of the Federal Republic of Nigeria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Nigeria	Original	15-04-2002	21-03-2009
76	Agreement between the Government of the People's Republic of China and the Government of the Republic of Tunis for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Tunis	Original	16-04-2002	23-09-2003
77	Agreement between the Government of the People's Republic of China 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	Iran	Original	20-04-2002	14-08-2003
78	Agreement between the Government of the People's Republic of China and the Government of the Kingdom of Bahrain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Bahrain	Original	16-05-2002	08-08-2002
			Amending Instrument (a)	16-09-2013	01-04-2016
79	Agreement between the Government of the People's Republic of China 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	Greece	Original	03-06-2002	11-11-2005
80	Agreement between the Government of the People's Republic of China and the Government of the Kyrgyz Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kyrgyzstan	Original	24-06-2002	29-03-2003
81	Agreement between the Government of the People's Republic of China and the Government of the Kingdom of Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal	Morocco	Original	27-08-2002	16-08-2006

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
	Evasion with respect to Taxes on Income				
82	Agreement between the Government of the People's Republic of China and the Government of the Democratic Socialist Republic of Srilanka for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Srilanka	Original	11-08-2003	22-05-2005
83	Agreement between the Government of the People's Republic of China and the Government of the Republic of Trinidad and Tobago for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Trinidad and Tobago	Original	18-09-2003	22-05-2005
84	Agreement between the Government of the People's Republic of China and the Government of the Republic of Albania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Albania	Original	13-09-2004	28-07-2005
85	Agreement between the Government of the People's Republic of China and the Government of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Brunei	Original	21-09-2004	29-12-2006
86	Agreement between the Government of the People's Republic of China 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	Azerbaijan	Original	17-03-2005	17-08-2005
87	Agreement between the Government of the People's Republic of China and the Government of Georgia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Georgia	Original	22-06-2005	10-11-2005
88	Agreement between the Government of the People's Republic of China 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	12-09-2005	01-03-2006
89	Agreement between the Government	Saudi Arabia	Original	23-01-2006	01-09-2006

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
	of the People's Republic of China and the Government of the Kingdom of Saudi Arabia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital				
90	Agreement between the Government of the People's Republic of China and the Government of the People's Democratic Republic of Algeria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Algeria	Original	06-11-2006	27-07-2007
91	Agreement between the Government of the People's Republic of China and the Government of the Republic of Tajikistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Tajikistan	Original	27-08-2008	28-03-2009
92	Agreement between the Government of the People's Republic of China and the Government of the Federal Democratic Republic of Ethiopia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Ethiopia	Original	14-05-2009	25-12-2012
93	Agreement between the Government of the People's Republic of China and the Government of Turkmenistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Turkmenistan	Original	13-12-2009	30-05-2010
94	Agreement between the Government of the People's Republic of China 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	Original	28-08-2009	04-05-2011
95	Agreement between the Government of the People's Republic of China and the Government of the Republic of Zambia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Zambia	Original	26-07-2010	30-06-2011
96	Agreement between the Government of the People's Republic of China and the Government of the Syrian Arab Republic for the Avoidance of Double Taxation and the Prevention of Fiscal	Syria	Original	31-10-2010	01-09-2011

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
	Evasion with respect to Taxes on Income				
97	Agreement between the Government of the People's Republic of China and the Government of the Republic of Uganda for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Uganda	Original	11-01-2012	N/A
98	Agreement between the Government of the People's Republic of China 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	Botswana	Original	11-04-2012	N/A
99	Agreement between the Government of the People's Republic of China and the Government of the Republic of Ecuador for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Ecuador	Original	21-01-2013	06-03-2014
100	Agreement between the Government of the People's Republic of China and the Government of the Republic of Zimbabwe for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Zimbabwe	Original	01-12-2015	29-09-2016
101	Agreement between the Government of the People's Republic of China and the Federal Government of the Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Yugoslavia (Montenegro)	Original	21-03-1997	01-01-1998
102	Agreement between the Government of the People's Republic of China and the Royal Government of Cambodia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Cambodia	Original	13-10-2016	N/A

## Article 3 – Transparent Entities

### ***Reservation***

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

## Article 4 – Dual Resident Entities

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 4(4) of the Convention, the People's Republic of China considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Japan	Article 4(3)
2	U.S.A.	Article 4(3)
3	France	Article 4(3)
4	U.K.	Article 4(3)
5	Belgium	Article 4(3)
6	Germany	Article 4(3)
7	Malaysia	Article 4(3)
8	Norway	Article 4(3)
9	Denmark	Article 4(3)
10	Singapore	Article 4(3)
11	Canada	Article 4(3)
12	Finland	Article 4(3)
13	New Zealand	Article 4(3)
14	Sweden	Article 4(3)
15	Thailand	Article 4(3)
16	Italy	Article 4(3)
17	the Netherlands	Article 4(3)
18	Czechoslovakia (Slovakia)	Article 4(3)
19	Poland	Article 4(3)
20	Australia	Article 4(4)
21	Yugoslavia(Bosnia and Herzegovina)	Article 4(3)
22	Bulgaria	Article 4(3)
23	Pakistan	Article 4(3)
24	Kuwait	Article 4(4)
25	Switzerland	Article 4(3)
26	Cyprus	Article 4(3)
27	Spain	Article 4(3)
28	Romania	Article 4(3)
29	Romania (new)	Article 4(3)
30	Austria	Article 4(3)
31	Brazil	Article 4(3)

32	Mongolia	Article 4(3)
33	Hungary	Article 4(3)
34	Malta	Article 4(3)
35	United Arab Emirates	Article 4(4)
36	Luxembourg	Article 4(3)
37	Korea	Article 4(3)
38	Russia	Article 4(3)
39	Papua New Guinea	Article 4(4)
40	Mauritius	Article 4(3)
41	Croatia	Article 4(3)
42	Belarus	Article 4(3)
43	Slovenia	Article 4(3)
44	Israel	Article 4(3)
45	Viet Nam	Article 4(3)
46	Turkey	Article 4(3)
47	Ukraine	Article 4(3)
48	Armenia	Article 4(3)
49	Jamaica	Article 4(3)
50	Iceland	Article 4(3)
51	Lithuania	Article 4(3)
52	Latvia	Article 4(3)
53	Uzbekistan	Article 4(3)
54	Bangladesh	Article 4(3)
55	Yugoslavia (Serbia)	Article 4(3)
56	Sudan	Article 4(3)
57	Macedonia	Article 4(3)
58	Egypt	Article 4(3)
59	Portugal	Article 4(3)
60	Estonia	Article 4(3)
61	Laos	Article 4(3)
62	Seychelles	Article 4(3)
63	the Philippines	Article 4(3)
64	Ireland	Article 4(3)
65	South Africa	Article 4(3)
66	Barbados	Article 4(3)
67	Moldova	Article 4(3)
68	Katar	Article 4(3)
69	Cuba	Article 4(3)
70	Venezuela	Article 4(3)
71	Nepal	Article 4(3)
72	Kazakhstan	Article 4(3)
73	Indonesia	Article 4(3)
74	Oman	Article 4(3)
75	Nigeria	Article 4(3)
76	Tunis	Article 4(3)
77	Iran	Article 4(3)
78	Bahrain	Article 4(3)
79	Greece	Article 4(3)
80	Kyrgyzstan	Article 4(3)
81	Morocco	Article 4(3)

82	Srilanka	Article 4(3)
83	Trinidad and Tobago	Article 4(3)
84	Albania	Article 4(3)
85	Brunei	Article 4(3)
86	Azerbaijan	Article 4(3)
87	Georgia	Article 4(3)
88	Mexico	Article 4(3)
89	Saudi Arabia	Article 4(3)
90	Algeria	Article 4(3)
91	Tajikistan	Article 4(3)
92	Ethiopia	Article 4(3)
93	Turkmenistan	Article 4(3)
94	Czech	Article 4(3)
95	Zambia	Article 4(3)
96	Syria	Article 4(3)
97	Uganda	Article 4(3)
98	Botswana	Article 4(3)
99	Ecuador	Article 4(3)
100	Zimbabwe	Article 4(3)
101	Yugoslavia (Montenegro)	Article 4(3)
102	Cambodia	Article 4(3)

## Article 6 – Purpose of a Covered Tax Agreement

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 6(6) of the Convention, the People’s Republic of China hereby chooses to apply Article 6(3).

### ***Notification of Existing Preamble Language in Listed Agreements***

Pursuant to Article 6(5) of the Convention, the People’s Republic of China 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	Japan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
2	U.S.A.	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income;
3	France	Désireux de conclure un Accord en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur les revenus,
4	U.K.	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 gains,
5	Belgium	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
6	Germany	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	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
8	Norway	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,
9	Denmark	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10	Singapore	DESIRING to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
11	Canada	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
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,
13	New Zealand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
14	Sweden	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
15	Thailand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
16	Italy	Desiring to conclude an Agreement to avoid double taxation and to prevent fiscal evasion with respect to taxes on income;
17	the Netherlands	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
18	Czechoslovakia (Slovakia)	Desiring to conclude an Agreement for the Avoidance of double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income;
19	Poland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
20	Australia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
21	Yugoslavia (Bosnia and	DESIRING to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on

	Herzegovina)	capital,
22	Bulgaria	<desiring to promote and deepen the economic cooperation between the People's Republic of China and the People's Republic of Bulgaria in accordance with the principle of equality and mutual benefit, >through an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
23	Pakistan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	Kuwait	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital;
25	Switzerland	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
26	Cyprus	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;
27	Spain	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital;
28	Romania	<Desiring to promote and strengthen the economic relations between the two countries on the basis of respecting the principles of national sovereignty and independence, equality in rights, mutual benefit and non-interference in domestic matters,> have decided to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
29	Romania (new)	<Desiring to further develop their economic relationship and to enhance their cooperation in tax matters,>Intending to conclude an Agreement for the elimination of double taxation and with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance ,including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third States,
30	Austria	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,
31	Brazil	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
32	Mongolia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
33	Hungary	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <for further development and promotion of their economic relationship;>
34	Malta	Desiring to conclude an Agreement for the avoidance of

		double taxation and the prevention of fiscal evasion with respect to taxes on income,
35	United Arab Emirates	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
36	Luxembourg	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;
37	Korea	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
38	Russia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention offiscal evasion with respect to taxes on income,
39	Papua New Guinea	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
40	Mauritius	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
41	Croatia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
42	Belarus	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and property;
43	Slovenia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
44	Israel	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital;
45	Viet Nam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
46	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
47	Ukraine	<Desiring to promote the development of economic, scientific, technical and cultural cooperation between both States and> to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and property;
48	Armenia	<Desiring to promote the development of economic, scientific, technical and cultural cooperation between both States and>to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and property;
49	Jamaica	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;

50	Iceland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
51	Lithuania	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,
52	Latvia	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;
53	Uzbekistan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
54	Bangladesh	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
55	Yugoslavia (Serbia)	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
56	Sudan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
57	Macedonia	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,
58	Egypt	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
59	Portugal	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
60	Estonia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
61	Laos	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
62	Seychelles	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
63	the Philippines	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
64	Ireland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
65	South Africa	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
66	Barbados	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

67	Moldova	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
68	Katar	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
69	Cuba	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
70	Venezuela	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,
71	Nepal	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
72	Kazakhstan	<confirming their desire to develop and strengthen the economic, scientific, technical and cultural cooperation between both States,> and desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
73	Indonesia	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
74	Oman	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
75	Nigeria	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 gains,
76	Tunis	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
77	Iran	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
78	Bahrain	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
79	Greece	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
80	Kyrgyzstan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
81	Morocco	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
82	Srilanka	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
83	Trinidad and	Desiring to conclude an Agreement for the avoidance of

	Tobago	double taxation and the prevention of fiscal evasion with respect to taxes on income <so as to encourage international trade and investment>;
84	Albania	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,
85	Brunei	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
86	Azerbaijan	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,
87	Georgia	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,
88	Mexico	DESIRING to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on income<(hereinafter referred to as the "Agreement")>;
89	Saudi Arabia	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,
90	Algeria	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 <and with a view to promoting economic cooperation between the two countries>,
91	Tajikistan	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital <and to promote economic cooperation between the two countries>,
92	Ethiopia	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income (hereinafter referred to as the "Agreement"),
93	Turkmenistan	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income <and to promote economic cooperation between the two countries>,
94	Czech	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
95	Zambia	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income (hereinafter referred to as "the Agreement"),
96	Syria	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
97	Uganda	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with

		respect to taxes on income,
98	Botswana	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
99	Ecuador	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
100	Zimbabwe	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income(hereinafter referred to as the "Agreement"),
101	Yugoslavia (Montenegro)	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
102	Cambodia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention offiscal evasion with respect to taxes on income,

***Notification of Listed Agreements Not Containing Existing Preamble Language***

Pursuant to Article 6(6) of the Convention, the People's Republic of China considers that the following agreementsdo 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	Japan
2	U.S.A.
3	France
4	U.K.
5	Belgium
6	Germany
7	Malaysia
8	Norway
9	Denmark
10	Singapore
11	Canada
12	Finland
13	New Zealand
14	Sweden
15	Thailand
16	Italy
17	the Netherlands
18	Czechoslovakia (Slovakia)
19	Poland
20	Australia
21	Yugoslavia (Bosnia and Herzegovina)
22	Bulgaria
23	Pakistan
24	Kuwait

25	Switzerland
26	Cyprus
27	Spain
28	Romania
30	Austria
31	Brazil
32	Mongolia
33	Hungary
34	Malta
35	United Arab Emirates
36	Luxembourg
37	Korea
38	Russia
39	Papua New Guinea
40	Mauritius
41	Croatia
42	Belarus
43	Slovenia
44	Israel
45	Viet Nam
46	Turkey
47	Ukraine
48	Armenia
49	Jamaica
50	Iceland
51	Lithuania
52	Latvia
53	Uzbekistan
54	Bangladesh
55	Yugoslavia (Serbia)
56	Sudan
57	Macedonia
58	Egypt
59	Portugal
60	Estonia
61	Laos
62	Seychelles
63	the Philippines
64	Ireland
65	South Africa
66	Barbados
67	Moldova
68	Katar
69	Cuba
70	Venezuela
71	Nepal
72	Kazakhstan
73	Indonesia
74	Oman
75	Nigeria

76	Tunis
77	Iran
78	Bahrain
79	Greece
80	Kyrgyzstan
81	Morocco
82	Srilanka
83	Trinidad and Tobago
84	Albania
85	Brunei
86	Azerbaijan
87	Georgia
88	Mexico
89	Saudi Arabia
90	Algeria
91	Tajikistan
92	Ethiopia
93	Turkmenistan
94	Czech
95	Zambia
96	Syria
97	Uganda
98	Botswana
99	Ecuador
100	Zimbabwe
101	Yugoslavia (Montenegro)
102	Cambodia

## Article 7 – Prevention of Treaty Abuse

### ***Notification of Existing Provisions in Listed Agreements***

[Pursuant to Article 7(17)(a) of the Convention, the People’s Republic of China 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	France	Article 10(7)
		Article 11(8)
		Article 12(7)
		Article 22(4)
		Article 24
4	U.K.	Article 10(7)
		Article 11(8)
		Article 12(7)
		Article 21(4)
5	Belgium	Article 10(6)
		Article 11(8)

		Article 12(7)
6	Germany	Article 29(1)
9	Denmark	Article 10(6)
		Article 11(8)
		Article 12(7)
		Article 21(4)
		Article 10(6)
10	Singapore	Article 11(8)
		Article 12(7)
		Article 10(6)
12	Finland	Article 11(8)
		Article 12(7)
		Article 4(1)(a) of (a)
13	New Zealand	Article 10(7)
		Article 11(9)
		Article 12(7)
20	Australia	Article 4(5)
25	Switzerland	Article 10(7)
		Article 11(8)
		Article 12(7)
		Article 21(4)
34	Malta	Article 10(6)
		Article 11(8)
		Article 12(7)
		Article 22(3)
38	Russia	Article 10(6)
		Article 11(8)
		Article 12(7)
		Article 21(3)
75	Nigeria	Article 10(5)
		Article 11(7)
		Article 12(6)
94	Czech	Article 21(1) and(3)
98	Botswana	Article 10(6)
		Article 11(8)
		Article 12(7)
		Article 21(3)
100	Zimbabwe	Article 10(6)
		Article 11(8)
		Article 12(8)

## Article 8 – Dividend Transfer Transactions

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 8(4) of the Convention, the People's Republic of China considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	France	Article 10(2)(a)
5	Belgium	Article 10(2)(a)
6	Germany	Article 10(2)(a)
9	Denmark	Article 10(2)(a)
10	Singapore	Article 10(2)(a)
11	Canada	Article 10(2)(a)
12	Finland	Article 10(2)(a)
15	Thailand	Article 10(2)(a)
17	The Netherlands	Article 10(2)(a)
25	Switzerland	Article 10(2)(a)
30	Austria	Article 10(2)(a)
34	Malta	Article 10(2)(a)
36	Luxembourg	Article 10(2)(a)
37	Korea	Article 10(2)(a)
38	Russia	Article 10(2)(a)
47	Ukraine	Article 10(2)(a)
48	Armenia	Article 10(2)(a)
50	Iceland	Article 10(2)(a)
51	Lithuania	Article 10(2)(a)
52	Latvia	Article 10(2)(a)
60	Estonia	Article 10(2)(a)
63	the Philippines	Article 10(2)(a)
64	Ireland	Article 10(2)(a)
66	Barbados	Article 10(2)(a)
67	Moldova	Article 10(2)(a)
69	Cuba	Article 10(2)(a)
70	Venezuela	Article 10(2)(a)
79	Greece	Article 10(2)(a)
83	Trinidad and Tobago	Article 10(2)(a)
87	Georgia	Article 10(2)(a)and(b)
90	Algeria	Article 10(2)(a)
91	Tajikistan	Article 10(2)(a)
93	Turkmenistan	Article 10(2)(a)
94	Czech	Article 10(2)(a)
96	Syria	Article 10(2)(a)
100	Zimbabwe	Article 10(2)(a)

**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)(b) of the Convention, the People's Republic of China reserves the right for Article 9(1)(a) not to apply to its Covered Tax Agreements.

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 9(7) of the Convention, the people's republic of China considers that the following agreement(s) contain(s) a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	U.S.A.	Article 12(4)
3	France	Article 13(4)
4	U.K.	Article 13(4)
5	Belgium	Article 13(4)
6	Germany	Article 13(4)
7	Malaysia	Article 13(4)
8	Norway	Article 13(4)
9	Denmark	Article 13(4)
10	Singapore	Article 13(4)
11	Canada	Article 13(4)
12	Finland	Article 13(4)
14	Sweden	Article 13(4)
16	Italy	Article 13(4)
17	The Netherlands	Article 13(4)
18	Czechoslovakia (Slovakia)	Article 13(4)
20	Australia	Article 13(4)
22	Bulgaria	Article 12(4)
23	Pakistan	Article 14(4)
25	Switzerland	Article 13(4)
26	Cyprus	Article 13(4)
27	Spain	Article 13(4)
28	Romania	Article 13(4)
30	Austria	Article 13(4)
32	Mongolia	Article 13(4)
33	Hungary	Article 13(4)
34	Malta	Article 13(4)
35	United Arab Emirates	Article 13(4)
36	Luxembourg	Article 13(4)
37	Korea	Article 13(4)
38	Russia	Article 13(4)
39	Papua New Guinea	Article 13(4)
40	Mauritius	Article 13(4)
41	Croatia	Article 13(4)
44	Israel	Article 13(4)
45	Viet Nam	Article 13(4)
46	Turkey	Article 13(4)
47	Ukraine	Article 13(4)
49	Jamaica	Article 13(4)
50	Iceland	Article 13(4)

51	Lithuania	Article 13(4)
52	Latvia	Article 13(4)
53	Uzbekistan	Article 13(4)
55	Yugoslavia (Serbia)	Article 13(4)
56	Sudan	Article 13(4)
57	Macedonia	Article 13(4)
58	Egypt	Article 13(4)
59	Portugal	Article 13(4)
60	Estonia	Article 13(4)
61	Laos	Article 13(4)
62	Seychelles	Article 13(4)
63	the Philippines	Article 13(4)
64	Ireland	Article 13(4)
65	South Africa	Article 13(4)
66	Barbados	Article 13(4)
67	Moldova	Article 13(4)
68	Katar	Article 13(4)
71	Nepal	Article 13(4)
72	Kazakhstan	Article 13(4)
73	Indonesia	Article 13(4)
74	Oman	Article 13(4)
77	Iran	Article 13(4)
78	Bahrain	Article 13(4)
79	Greece	Article 13(4)
80	Kyrgyzstan	Article 13(4)
81	Morocco	Article 13(4)
82	Srilanka	Article 13(4)
84	Albania	Article 13(4)
86	Azerbaijan	Article 13(4)
88	Mexico	Article 13(2)
89	Saudi Arabia	Article 13(4)
90	Algeria	Article 13(4)
91	Tajikistan	Article 13(4)
92	Ethiopia	Article 13(4)
93	Turkmenistan	Article 13(4)
95	Zambia	Article 13(4)
97	Uganda	Article 13(4)
98	Botswana	Article 13(4)
99	Ecuador	Article 13(4)
100	Zimbabwe	Article 13(4)
101	Yugoslavia (Montenegro)	Article 13(4)
102	Cambodia	Article 14(4)

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

### ***Reservation***

Pursuant to Article 10(5)(a) of the Convention, the People's Republic of China 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**

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 11(4) of the Convention, the People’s Republic of China considers that the following agreements contain a provision described in Article 11(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	U.S.A.	Protocol (2), second sentence

## **Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies**

### ***Reservation***

Pursuant to Article 12(4) of the Convention, the People’s Republic of China 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, the People’s Republic of China 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, the People’s Republic of China 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**

### ***Reservation***

Pursuant to Article 15(2) of the Convention, the People’s Republic of China 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**

### ***Reservation***

Pursuant to Article 16(5)(a) of the Convention, the People's Republic of China reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 16(6)(b)(i) of the Convention, the People's Republic of China 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
16	Italy	Article 25(1), second sentence
28	Romania	Article 25(1), second sentence
46	Turkey	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the People's Republic of China 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	Japan	Article 25(1), second sentence
2	U.S.A.	Article 24(1), second sentence
3	France	Article 26(1), second sentence
5	Belgium	Article 25(1), second sentence
6	Germany	Article 25(1), second sentence
7	Malaysia	Article 25(1), second sentence
8	Norway	Article 27(1), second sentence
9	Denmark	Article 25(1), second sentence
10	Singapore	Article 24(1), second sentence

12	Finland	Article 25(1), second sentence
13	New Zealand	Article 25(1), second sentence
14	Sweden	Article 25(1), second sentence
15	Thailand	Article 25(1), second sentence
17	the Netherlands	Article 25(1), second sentence
18	Czechoslovakia (Slovakia)	Article 25(1), second sentence
19	Poland	Article 25(1), second sentence
20	Australia	Article 24(1), second sentence
21	Yugoslavia (Bosnia and Herzegovina)	Article 25(1), second sentence
22	Bulgaria	Article 24(1), second sentence
23	Pakistan	Article 26(1), second sentence
24	Kuwait	Article 26(1), second sentence
25	Switzerland	Article 26(1), second sentence
26	Cyprus	Article 26(1), second sentence
27	Spain	Article 26(1), second sentence
29	Romania (new)	Article 26(1), second sentence
30	Austria	Article 26(1), second sentence
31	Brazil	Article 25(1), second sentence
32	Mongolia	Article 25(1), second sentence
33	Hungary	Article 25(1), second sentence
34	Malta	Article 26(1), second sentence
35	United Arab Emirates	Article 25(1), second sentence
36	Luxembourg	Article 26(1), second sentence
37	Korea	Article 25(1), second sentence
38	Russia	Article 25(1), second sentence
39	Papua New Guinea	Article 25(1), second sentence
40	Mauritius	Article 25(1), second sentence
41	Croatia	Article 25(1), second sentence
42	Belarus	Article 26(1), second sentence
43	Slovenia	Article 25(1), second sentence
44	Israel	Article 26(1), second sentence
45	Viet Nam	Article 25(1), second sentence
47	Ukraine	Article 26(1), second sentence
48	Armenia	Article 26(1), second sentence
49	Jamaica	Article 25(1), second sentence
50	Iceland	Article 25(1), second sentence
51	Lithuania	Article 27(1), second sentence
52	Latvia	Article 27(1), second sentence
53	Uzbekistan	Article 24(1), second sentence
54	Bangladesh	Article 25(1), second sentence
55	Yugoslavia (Serbia)	Article 26(1), second sentence
56	Sudan	Article 25(1), second sentence
57	Macedonia	Article 26(1), second sentence
58	Egypt	Article 25(1), second sentence
59	Portugal	Article 25(1), second sentence
60	Estonia	Article 25(1), second sentence
61	Laos	Article 25(1), second sentence
62	Seychelles	Article 25(1), second sentence

63	the Philippines	Article 25(1), second sentence
64	Ireland	Article 25(1), second sentence
65	South Africa	Article 25(1), second sentence
66	Barbados	Article 25(1), second sentence
67	Moldova	Article 25(1), second sentence
68	Katar	Article 25(1), second sentence
69	Cuba	Article 25(1), second sentence
70	Venezuela	Article 26(1), second sentence
71	Nepal	Article 25(1), second sentence
72	Kazakhstan	Article 25(1), second sentence
73	Indonesia	Article 25(1), second sentence
74	Oman	Article 25(1), second sentence
75	Nigeria	Article 25(1), second sentence
76	Tunis	Article 25(1), second sentence
77	Iran	Article 25(1), second sentence
78	Bahrain	Article 25(1), second sentence
79	Greece	Article 25(1), second sentence
80	Kyrgyzstan	Article 25(1), second sentence
81	Morocco	Article 25(1), second sentence
82	Srilanka	Article 25(1), second sentence
83	Trinidad and Tobago	Article 25(1), second sentence
84	Albania	Article 26(1), second sentence
85	Brunei	Article 25(1), second sentence
86	Azerbaijan	Article 24(1), second sentence
87	Georgia	Article 26(1), second sentence
88	Mexico	Article 25(1), second sentence
89	Saudi Arabia	Article 25(1), second sentence
90	Algeria	Article 26(1), second sentence
91	Tajikistan	Article 26(1), second sentence
92	Ethiopia	Article 25(1), second sentence
93	Turkmenistan	Article 25(1), second sentence
94	Czech	Article 24(1), second sentence
95	Zambia	Article 23(1), second sentence
96	Syria	Article 25(1), second sentence
97	Uganda	Article 25(1), second sentence
98	Botswana	Article 25(1), second sentence
99	Ecuador	Article 25(1), second sentence
100	Zimbabwe	Article 24(1), second sentence
101	Yugoslavia (Montenegro)	Article 26(1), second sentence
102	Cambodia	Article 25(1), second sentence

***Notification of Listed Agreements Not Containing Existing Provisions***

Pursuant to Article 16(6)(c)(i) of the Convention, the People's Republic of China considers that the following agreement does not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
[88]	Mexico

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

Listed Agreement Number	Other Contracting Jurisdiction
7	Malaysia
11	Canada
15	Thailand
16	Italy
24	Kuwait
25	Switzerland
31	Brazil
46	Turkey
63	the Philippines
73	Indonesia
88	Mexico

Pursuant to Article 16(6)(d)(i) of the Convention, the People's Republic of China considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
20	Australia

Pursuant to Article 16(6)(d)(ii) of the Convention, the People's Republic of China considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
5	Belgium
16	Italy
20	Australia
88	Mexico

## Article 17 – Corresponding Adjustments

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 17(4) of the Convention, the People's Republic of China 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
2	U.S.A.	Article 8(2)
3	France	Article 9(2)
4	U.K.	Article 9(2)
5	Belgium	Article 9(2)
6	Germany	Article 9(2)
9	Denmark	Article 9(2)

10	Singapore	Article 9(2)
12	Finland	Article 9(2)
13	New Zealand	Article 9(2)
14	Sweden	Article 9(2)
17	the Netherlands	Article 9(2)
18	Czechoslovakia (Slovakia)	Article 9(2)
20	Australia	Article 9(3)
23	Pakistan	Article 9(2)
24	Kuwait	Article 9(2)
25	Switzerland	Article 9(2)
26	Cyprus	Article 9(2)
29	Romania (new)	Article 9(2)
32	Mongolia	Article 9(2)
34	Malta	Article 9(2)
35	United Arab Emirates	Article 9(2)
36	Luxembourg	Article 9(2)
38	Russia	Article 9(2)
39	Papua New Guinea	Article 9(3)
40	Mauritius	Article 9(2)
41	Croatia	Article 9(2)
42	Belarus	Article 9(2)
44	Israel	Article 9(2)
45	Viet Nam	Article 9(2)
46	Turkey	Article 9(2)
47	Ukraine	Article 9(2)
48	Armenia	Article 9(2)
49	Jamaica	Article 9(2)
50	Iceland	Article 9(2)
51	Lithuania	Article 9(2)
52	Latvia	Article 9(2)
53	Uzbekistan	Article 9(2)
54	Bangladesh	Article 9(2)
55	Yugoslavia (Serbia)	Article 9(2)
56	Sudan	Article 9(2)
57	Macedonia	Article 9(2)
58	Egypt	Article 9(2)
59	Portugal	Article 9(2)
60	Estonia	Article 9(2)
61	Laos	Article 9(2)
62	Seychelles	Article 9(2)
63	the Philippines	Article 9(2)
64	Ireland	Article 9(2)
65	South Africa	Article 9(2)
66	Barbados	Article 9(2)
67	Moldova	Article 9(2)
68	Katar	Article 9(2)
69	Cuba	Article 9(2)
70	Venezuela	Article 9(2)
71	Nepal	Article 9(2)

72	Kazakhstan	Article 9(2)
73	Indonesia	Article 9(2)
74	Oman	Article 9(2)
75	Nigeria	Article 9(2)
76	Tunis	Article 9(2)
77	Iran	Article 9(2)
78	Bahrain	Article 9(2)
79	Greece	Article 9(2)
80	Kyrgyzstan	Article 9(2)
81	Morocco	Article 9(2)
82	Srilanka	Article 9(2)
83	Trinidad and Tobago	Article 9(2)
84	Albania	Article 9(2)
85	Brunei	Article 9(2)
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91	Tajikistan	Article 9(2)
92	Ethiopia	Article 9(2)
93	Turkmenistan	Article 9(2)
94	Czech	Article 9(2)
95	Zambia	Article 9(2)
96	Syria	Article 9(2)
97	Uganda	Article 9(2)
98	Botswana	Article 9(2)
99	Ecuador	Article 9(2)
100	Zimbabwe	Article 9(2)
101	Yugoslavia (Montenegro)	Article 9(2)
102	Cambodia	Article 9(2)