

The Kingdom of Denmark

Status of List of Reservations and Notifications

This document contains the consolidated list of reservations and notifications made by the Kingdom of Denmark upon deposit of the instrument of ratification pursuant to Articles 28(5) and 29(1) of the Convention, and subsequent to that deposit.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, the Kingdom of Denmark wishes the following agreement(s) to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between the Government of the Kingdom of Denmark and the Government of the Republic of Argentina for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Argentina	Original	12-12-1995	04-09-1997
2	Agreement between the Government of the Kingdom of Denmark and the Government of Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Australia	Original	01-04-1981	27-10-1981
3	Overenskomst mellem Kongeriget Danmark og Republikken Østrig vedrørende skatter af indkomst og formue Abkommen zwischen dem Königreich Dänemark und der Republik Österreich auf dem Gebiete der Steuern vom Einkommen und vom Vermögen [Convention between the Kingdom of Denmark and the Republic of Austria with respect to Taxes on Income and on Capital]	Austria	Original	25-05-2007	27-03-2008
			Amending Instrument (a)	16-09-2009	01-05-2010
4	Convention between the Government of the Kingdom of Denmark 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	17-02-2017	31-12-2017
5	Convention between the Kingdom of Denmark and 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	16-07-1996	18-12-1996

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
6	Convention entre le Danemark et la Belgique en vue d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu et sur la fortune	Belgium	Original	16-10-1969	31-12-1970
			Amending Instrument (a)	27-09-1999	29-04-2003
			Amending Instrument (b)	07-07-2009	18-07-2013
7	Convention between the Government of the Kingdom of Denmark 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	27-08-1974	05-12-1974
			Amending Instrument (a)	23-03-2011	20-03-2019
8	Convention between the Kingdom of Denmark and the People's Republic of Bulgaria for the avoidance of double taxation with respect to taxes on income and on capital	Bulgaria	Original	02-12-1988	27-03-1989
9	Convention between the Government of the Kingdom of Denmark and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Canada	Original	17-09-1997	02-03-1998
10	Convention between the Kingdom of Denmark and the Republic of Chile for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Chile	Original	20-09-2002	21-12-2004
11	Agreement between the Government of the Kingdom of Denmark and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	China	Original	16-06-2012	28-12-2012
12	Agreement between The Kingdom of Denmark and The Republic of Croatia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Croatia	Original	14-09-2007	22-02-2009

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
13	Agreement between the Kingdom of Denmark and the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Cyprus	Original	11-10-2010	07-09-2011
14	Convention between the Kingdom of Denmark and the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Czech Republic	Original	25-08-2011	17-12-2012
15	Convention between the Government of the Kingdom of Denmark and the Government of the Arab Republic of Egypt for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Egypt	Original	09-02-1989	12-04-1990
16	Convention between the Kingdom of Denmark and the Republic of Estonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Estonia	Original	04-05-1993	30-12-1993
17	Agreement between the Government of the Kingdom of Denmark and the Government of Georgia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Georgia	Original	10-10-2007	23-12-2008
18	Convention between the Kingdom of Denmark and the Republic of Ghana for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital gains	Ghana	Original	20-03-2014	03-12-2015
19	Convention between the Government of the Kingdom of Denmark and the Government of the Hellenic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Greece	Original	18-05-1989	18-01-1992
20	Convention between the Kingdom of Denmark and the Republic of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Hungary	Original	27-04-2011	19-07-2012
21	Convention between the Kingdom of	India	Original	08-03-1989	13-06-1989

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
	Denmark and the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital		Amending Instrument (a)	10-10-2013	01-02-2015
22	Convention between the Government of the Kingdom of Denmark 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	28-12-1985	29-04-1986
23	Convention between the Government of the Kingdom of Denmark 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	26-03-1993	08-10-1993
			Amending Instrument (a)	22-07-2014	23-12-2014
24	Convention between the Government of the Kingdom of Denmark 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	Israel	Original	09-09-2009	29-12-2011
25	Convention between the Government of the Kingdom of Denmark 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	05-05-1999	27-01-2003
26	Convention between the Government of Denmark 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	16-08-1990	10-10-1991
27	Convention between Denmark and Kenya for the avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital	Kenya	Original	13-12-1972	15-03-1973
28	Convention between the Government of the Kingdom of Denmark and the Government of the Republic of Korea for the Avoidance of Double Taxation with respect to Taxes on Income	Korea	Original	11-10-1977	07-01-1979

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
29	Agreement between the Government of the Kingdom of Denmark and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Kuwait	Original	22-06-2010	02-10-2013
30	Convention between the Kingdom of Denmark and 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	10-12-1993	27-12-1993
31	Convention between the Kingdom of Denmark and 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	13-10-1993	30-12-1993
32	Convention entre le Government du Royaume de Danemark et le Government du Grand-Duché de Luxembourg tendant à éviter les doubles impositions et à établir des règles d'assistance administrative réciproque en matière d'impôts sur le revenu et sur la fortune	Luxembourg	Original	17-11-1980	22-03-1982
			Amending Instrument (a)	04-06-2009	09-04-2010
			Amending Instrument (b)	09-07-2013	29-12-2014
33	Convention between the Government of the Kingdom of Denmark and the Macedonian Government for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Macedonia	Original	20-03-2000	14-12-2000
34	Agreement between the Government of the Kingdom of Denmark 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	04-12-1970	04-06-1971
			Amending Instrument (a)	03-12-2003	17-01-2005
35	Convention between the Government of the Kingdom of Denmark and the Government of the Republic of Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malta	Original	13-07-1998	28-12-1998

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
36	Convention between the Kingdom of Denmark and the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Mexico	Original	11-06-1997	22-12-1997
37	Convention between the Kingdom of Denmark and the Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Yugoslavia (Montenegro)	Original	19-03-1981	10-01-1982
38	Convention entre le Royaume de Danemark et le Royaume de Maroc en vue d'éviter les doubles impositions et d'établir des règles d'assistance administrative réciproque en matière d'impôts sur le revenu et sur la fortune	Morocco	Original	08-05-1984	25-12-1992
39	Convention between the Government of the Kingdom of Denmark 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	10-10-1980	22-06-1981
			Amending Instrument (a)	12-03-1985	22-07-1985
40	Convention between the Kingdom of Denmark and 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	22-10-1987	22-10-1987
			Amending Instrument (a)	02-05-2002	28-12-2002
41	Convention between the Kingdom of Denmark and the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Philippines	Original	30-06-1995	27-12-1996
42	Convention between the Kingdom of Denmark and the Republic of Poland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Poland	Original	06-12-2001	31-12-2002
			Amending Instrument (a)	07-12-2009	25-11-2010
43	Convention between the Kingdom of Denmark and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Portugal	Original	14-12-2000	24-05-2002

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
44	Convention between the Kingdom of Denmark and the Socialist Republic of Romania for the Avoidance of Double Taxation with respect to Taxes on Income and Capital	Romania	Original	13-12-1976	28-12-1977
45	Convention between the Government of the Kingdom of Denmark 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 and on Capital	Russia	Original	08-02-1996	27-04-1997
46	Convention between the Government of the Kingdom of Denmark and the Government of the Republic of Serbia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Serbia	Original	15-05-2009	24-12-2009
47	Agreement between the Government of the Kingdom of Denmark 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	03-07-2000	22-12-2000
			Amending Instrument (a)	25-08-2009	08-01-2011
48	Convention between the Government of the Kingdom of Denmark and the Government of the Czechoslovak Socialist Republic for the Avoidance of Double Taxation with respect to Taxes on Income and Capital	Czechoslovakia (Slovakia)	Original	05-05-1982	27-12-1982
			Amending Instrument (a)	11-09-1992	18-12-1992
49	Convention between the Kingdom of Denmark and the Republic of Slovenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Slovenia	Original	02-05-2001	03-06-2002
50	Convention between the Government of the Kingdom of Denmark 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	21-06-1995	21-12-1995

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
51	Convention between the Government of the Kingdom of Denmark and the Government of the Democratic Socialist Republic of Sri Lanka for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Sri Lanka	Original	22-12-1981	23-02-1983
52	Agreement between the Danish Trade Organisations' Taipei Office and the Taipei Representative Office in Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Taiwan	Original	30-08-2005	23-12-2005
53	Convention between Denmark and Tanzania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Tanzania	Original	06-05-1976	31-12-1976
54	Convention between the Government of the Kingdom of Denmark 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	23-02-1998	11-02-1999
55	Convention between the Government of Denmark and the Government of Trinidad and Tobago for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and the Encouragement of International Trade and Investment	Trinidad and Tobago	Original	20-06-1969	17-05-1971
56	Convention entre le Danemark et la Tunisie en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune	Tunisia	Original	05-02-1981	28-05-1981
57	Agreement between the Kingdom of Denmark 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	30-05-1991	20-06-1993

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
58	Convention between the Kingdom of Denmark and the Republic of Uganda for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Uganda	Original	14-01-2000	08-05-2001
59	Convention between the Government of the Kingdom of Denmark and the Government of Ukraine for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Property	Ukraine	Original	05-03-1996	20-08-1996
60	Convention between the Government of the Kingdom of Denmark and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	United Kingdom	Original	11-11-1980	17-12-1980
			Amending Instrument (a)	01-07-1991	19-12-1991
			Amending Instrument (b)	15-10-1996	20-06-1997
61	Convention between the Government of the Kingdom of Denmark 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	United States of America	Original	19-08-1999	31-03-2000
			Amending Instrument (a)	02-05-2006	28-12-2007
62	Convention between the Government of the Kingdom of Denmark and the Government of the Republic of Venezuela for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Venezuela	Original	03-12-1998	21-06-2001
63	Agreement between the Government of the Kingdom of Denmark 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	Vietnam	Original	31-05-1995	24-04-1996
64	Convention between the Government of the Kingdom of Denmark 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	13-09-1973	18-10-1974

Article 3 – Transparent Entities

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 3(6) of the Convention, the Kingdom of Denmark considers that the following agreements contain a provision described in Article 3(4) that is not subject to a reservation under Article 3(5)(c) through (e). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
61	United States of America	Article 4(1)(d)

Article 4 – Dual Resident Entities

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 4(4) of the Convention, the Kingdom of Denmark 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	Argentina	Article 4(3)
2	Australia	Article 4(4)
3	Austria	Article 4(3)
4	Azerbaijan	Article 4(4)
5	Bangladesh	Article 4(3)
6	Belgium	Article 4(3)
7	Brazil	Article 4(3)
8	Bulgaria	Article 4(3)
9	Canada	Article 4(3) and (4)
10	Chile	Article 4(3)
11	China	Article 4(3)
12	Croatia	Article 4(3)
13	Cyprus	Article 4(3)
14	Czech Republic	Article 4(3)
15	Egypt	Article 4(3)
16	Estonia	Article 4(3)
17	Georgia	Article 4(3)
18	Ghana	Article 4(3)
19	Greece	Article 4(3)
20	Hungary	Article 4(4)
21	India	Article 4(3)
22	Indonesia	Article 4(3)
23	Ireland	Article 4(3)
24	Israel	Article 4(4)
25	Italy	Article 4(3)
26	Jamaica	Article 4(3)
27	Kenya	Article 4(3)

28	Korea	Article 4(3)
29	Kuwait	Article 4(4)
30	Latvia	Article 4(3)
31	Lithuania	Article 4(3)
32	Luxembourg	Article 4(3)
33	Macedonia	Article 4(3)
34	Malaysia	Article IV(3)
35	Malta	Article 4(3)
36	Mexico	Article 4(3)
37	Yugoslavia (Montenegro)	Article 4(3)
38	Morocco	Article 4(3)
39	New Zealand	Article 4(3)
40	Pakistan	Article 4(3)
41	Philippines	Article 4(3)
42	Poland	Article 4(3)
43	Portugal	Article 4(3)
44	Romania	Article 4(3)
45	Russia	Article 4(3)
46	Serbia	Article 4(3)
47	Singapore	Article 4(3)
48	Czechoslovakia (Slovakia)	Article 4(3)
49	Slovenia	Article 4(3)
50	South Africa	Article 4(3)
51	Sri Lanka	Article 4(3)
52	Taiwan	Article 4(5)
53	Tanzania	Article 4(3)
54	Thailand	Article 4(3)
55	Trinidad and Tobago	Article IV(3)
56	Tunisia	Article 4(3)
57	Turkey	Article 4(3)
58	Uganda	Article 4(3)
59	Ukraine	Article 4(3)
60	United Kingdom	Article 4(3)
61	United States of America	Article 4(3)
62	Venezuela	Article 4(3)
63	Vietnam	Article 4(3)
64	Zambia	Article IV(3)

Article 5 – Application of Methods for Elimination of Double Taxation

Notification of Choice of Optional Provisions

Pursuant to Article 5(10) of the Convention, the Kingdom of Denmark hereby chooses under Article 5(1) to apply Option C of that Article.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 5(10)(c) of the Convention, the Kingdom of Denmark considers that the following

agreements contain a provision described in Article 5(7). The article and paragraph number of that provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
7	Brazil	Article 23(2)
42	Poland	Article 22(1)(a)
48	Czechoslovakia (Slovakia)	Article 23(2)

Notes:

In the case of Brazil (7) the listed exemption provisions will cease to apply with effect from 01-01-2020.

In the cases of Poland (42) and Czechoslovakia (Slovakia) (48) the listed exemption provisions apply to Poland respectively Slovakia only. In both cases the credit method applies to Denmark.

Article 6 – Purpose of a Covered Tax Agreement

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the Kingdom of Denmark 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 paragraphs are identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Argentina	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	Australia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
3	Austria	der ønsker at afslutte en overenskomst vedrørende skatter af indkomst og formue, von dem Wunsche geleitet, ein Abkommen auf dem Gebiete der Steuern vom Einkommen und vom Vermögen abzuschließen, [desiring to conclude a Convention with respect to taxes on income and on capital,]
4	Azerbaijan	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
5	Bangladesh	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
6	Belgium	Désireux d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu et sur la fortune,

7	Brazil	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
8	Bulgaria	mindful of the principles contained in the final act of the conference on security and cooperation in Europe and desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income and on capital
9	Canada	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
10	Chile	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;
11	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
12	Croatia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
13	Cyprus	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	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,
15	Egypt	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income
16	Estonia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
17	Georgia	Desiring to promote and strengthen the economic, cultural and scientific relations by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
18	Ghana	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,
19	Greece	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
20	Hungary	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, and to further develop and facilitate their relationship,
21	India	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
22	Indonesia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

23	Ireland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
24	Israel	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	Italy	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion,
26	Jamacia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
27	Kenya	desiring to conclude a Convention to avoid double taxation and to prevent fiscal evasion with respect to taxes on income and capital
28	Korea	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
29	Kuwait	Desiring to promote their mutual economic relations through the conclusion between them of an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
30	Latvia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
31	Lithuania	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
32	Luxembourg	désireux de conclure une Convention tendant à éviter les doubles impositions et à établir des règles d'assistance administrative réciproque en matière d'impôts sur le revenu et sur la fortune
33	Macedonia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
34	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
35	Malta	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
36	Mexico	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
37	Yugoslavia (Montenegro)	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
38	Morocco	Désireux d'éviter les doubles impositions et d'établir des règles d'assistance administrative réciproque en matière d'impôts sur le revenu et sur la fortune,
39	New Zealand	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
40	Pakistan	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income

41	Philippines	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
42	Poland	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,
43	Portugal	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
44	Romania	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital and to promote and strengthen the economic relations between the two countries on the basis of national sovereignty and respect of independence, equality in rights, reciprocal advantage and non-interference in domestic matters,
45	Russia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion
46	Serbia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
47	Singapore	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
48	Czechoslovakia (Slovakia)	Mindful of the principles set forth in the Final Act of the Conference on Security and Cooperation in Europe and desiring to avoid double taxation with respect to taxes on income and on capital;
49	Slovenia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
50	South Africa	desiring to promote and strengthen the economic relations between the two countries,
51	Sri Lanka	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,
52	Taiwan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income for the purpose of maintaining and promoting bilateral economic and commercial relations,
53	Tanzania	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
54	Thailand	desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
55	Trinidad and Tobago	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and for the encouragement for international trade and investment
56	Tunesia	Désireux d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune,

57	Turkey	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
58	Uganda	desiring to promote and strengthen the economic relations between the two countries and to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
59	Ukraine	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property, and confirming their endeavour to the development and strengthening of mutual economic relations,
60	United Kingdom	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
61	United States of America	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
62	Venezuela	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
63	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
64	Zambia	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Article 7 – Prevention of Treaty Abuse

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(d) of the Convention, the Kingdom of Denmark hereby chooses to apply Article 7(7)(a).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the Kingdom of Denmark 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
10	Chile	Article 10(6) Article 11(7) Article 12(7)
11	China	Article 10(6) Article 11(8) Article 12(7) Article 21(4)
24	Israel	Article 27(1)

35	Malta	Article 10(7) Article 11(5) Article 12(5)
36	Mexico	Article 11(8) Article 12(7)
52	Taiwan	Article 26(3)
59	Ukraine	Article 11(8) Article 12(6)
60	United Kingdom	Article 10(6) Article 11(6) Article 12(5)
62	Venezuela	Article 10(7) Article 11(8) Article 12(7)

Pursuant to Article 7(17)(d) of the Convention, the Kingdom of Denmark considers that the following agreements contain a provision described in Article 7(14). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
61	United States of America	Article 22

Article 8 – Dividend Transfer Transactions

Notification of Existing Provisions in Listed Agreements

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 10(2)
3	Austria	Article 10(2)
4	Azerbaijan	Article 10(2)
5	Bangladesh	Article 10(2)
6	Belgium	Article 10(2)
8	Bulgaria	Article 9(2)
9	Canada	Article 10(2)
10	Chile	Article 10(2)
11	China	Article 10(2)
12	Croatia	Article 10(2)
13	Cyprus	Article 10(2)
14	Czech Republic	Article 10(2)
15	Egypt	Article 10(2)
16	Estonia	Article 10(2)
17	Georgia	Article 10(2)
18	Ghana	Article 10(2)
19	Greece	Article 10(2)

20	Hungary	Article 10(2)
21	India	Article 11(2)
22	Indonesia	Article 10(2)
23	Ireland	Article 10(1) and (2)
24	Israel	Article 10(2)
25	Italy	Article 10(2)
26	Jamaica	Article 10(2)
27	Kenya	Article 10(2)
29	Kuwait	Article 10(2)
30	Latvia	Article 10(2)
31	Lithuania	Article 10(2)
32	Luxembourg	Article 10(2)
33	Macedonia	Article 10(2)
35	Malta	Article 10(2)
36	Mexico	Article 10(2)
37	Yugoslavia (Montenegro)	Article 10(2)
38	Morocco	Article 10(2)
41	Philippines	Article 10(2)
42	Poland	Article 10(2)
44	Romania	Article 10(2)
46	Serbia	Article 10(2)
47	Singapore	Article 10(2)
49	Slovenia	Article 10(2)
50	South Africa	Article 10(2)
55	Trinidad and Tobago	Article X(2)
57	Turkey	Article 10(2)
58	Uganda	Article 10(2)
59	Ukraine	Article 10(2)
60	United Kingdom	Article 10(2)
61	United States of America	Article 10(2), (3) and (4)
62	Venezuela	Article 10(2)
63	Vietnam	Article 10(2)

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

Notification of Choice of Optional Provisions

Pursuant to Article 9(8) of the Convention, the Kingdom of Denmark hereby chooses to apply Article 9(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, the Kingdom of Denmark considers that the following agreements contain 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	Australia	Article 13(2)

4	Azerbaijan	Article 13(2)
5	Bangladesh	Article 13(2)
9	Canada	Article 13(4)
11	China	Article 13(4)
12	Croatia	Article 13(5)
14	Czech Republic	Article 13(5)
15	Egypt	Article 13(4)
16	Estonia	Article 13(1)
18	Ghana	Article 13(5)
20	Hungary	Article 13(2)
21	India	Article 14(4)
23	Ireland	Article 13(2)
24	Israel	Article 13(5)
26	Jamaica	Article 15(1)
30	Latvia	Article 13(1)
31	Lithuania	Article 13(1)
35	Malta	Article 13(2)
36	Mexico	Article 13(2)
40	Pakistan	Article 14(4)
41	Philippines	Article 13(4)
42	Poland	Article 13(5)
46	Serbia	Article 13(4)
47	Singapore	Article 13(2)
52	Taiwan	Article 13(4)
59	Ukraine	Article 13(2)
62	Venezuela	Article 13(4)
63	Vietnam	Article 13(3)

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

Notification of Existing Provisions in Listed Agreements

Not applicable.

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 Kingdom of Denmark 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
9	Canada	Article 30(2)
15	Egypt	Article 28(2)
22	Indonesia	Article 23(1)
29	Kuwait	Article 23(1)
34	Malaysia	Article XXI(1)

51	Sri Lanka	Article 22(1)
54	Thailand	Article 24(1)
61	United States of America	Article 1(4)

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

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, the Kingdom of Denmark considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 5(5)
2	Australia	Article 5(5)
3	Austria	Article 5(5)
4	Azerbaijan	Article 5(5)
5	Bangladesh	Article 5(5)
6	Belgium	Article 5(4)
7	Brazil	Article 5(4)
8	Bulgaria	Article 5(5)
9	Canada	Article 5(5)
10	Chile	Article 5(5)
11	China	Article 5(5)
12	Croatia	Article 5(6)
13	Cyprus	Article 5(6)
14	Czech Republic	Article 5(6)
15	Egypt	Article 5(5)
16	Estonia	Article 5(5)
17	Georgia	Article 5(6)
18	Ghana	Article 5(6)
19	Greece	Article 5(5)
20	Hungary	Article 5(6)
21	India	Article 5(4)
22	Indonesia	Article 5(5)
23	Ireland	Article 5(5)
24	Israel	Article 5(5)
25	Italy	Article 5(4)
26	Jamaica	Article 5(4)
27	Kenya	Article 5(4)
28	Korea	Article 5(4)
29	Kuwait	Article 5(7)
30	Latvia	Article 5(5)
31	Lithuania	Article 5(5)
32	Luxembourg	Article 5(5)
33	Macedonia	Article 5(5)
34	Malaysia	Article V(5)
35	Malta	Article 5(5)

36	Mexico	Article 5(5)
37	Yugoslavia (Montenegro)	Article 5(4)
38	Morocco	Article 5(5)
39	New Zealand	Article 5(6)
40	Pakistan	Article 5(5)
41	Philippines	Article 5(4)
42	Poland	Article 5(6)
43	Portugal	Article 5(5)
44	Romania	Article 5(4)
45	Russia	Article 5(5)
46	Serbia	Article 5(6)
47	Singapore	Article 5(5)
48	Czechoslovakia (Slovakia)	Article 5(5)
49	Slovenia	Article 5(5)
50	South Africa	Article 5(5)
51	Sri Lanka	Article 5(4)
52	Taiwan	Article 5(7)
53	Tanzania	Article 5(4)
54	Thailand	Article 5(4)
55	Trinidad and Tobago	Article V(4)
56	Tunisia	Article 5(4)
57	Turkey	Article 5(5)
58	Uganda	Article 5(5)
59	Ukraine	Article 5(5)
60	United Kingdom	Article 5(5)
61	United States of America	Article 5(5)
62	Venezuela	Article 5(5)
63	Vietnam	Article 5(5)
64	Zambia	Article V(5)

Pursuant to Article 12(6) of the Convention, the Kingdom of Denmark considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 5(6)
2	Australia	Article 5(6)
3	Austria	Article 5(6)
4	Azerbaijan	Article 5(7)
5	Bangladesh	Article 5(6)
6	Belgium	Article 5(5)
7	Brazil	Article 5(6)
8	Bulgaria	Article 5(6)
9	Canada	Article 5(6)
10	Chile	Article 5(6)
11	China	Article 5(6)
12	Croatia	Article 5(7)
13	Cyprus	Article 5(7)

14	Czech Republic	Article 5(7)
15	Egypt	Article 5(6)
16	Estonia	Article 5(6)
17	Georgia	Article 5(7)
18	Ghana	Article 5(7)
19	Greece	Article 5(6)
20	Hungary	Article 5(7)
21	India	Article 5(5)
22	Indonesia	Article 5(6)
23	Ireland	Article 5(6)
24	Israel	Article 5(6)
25	Italy	Article 5(5)
26	Jamaica	Article 5(5)
27	Kenya	Article 5(6)
28	Korea	Article 5(5)
29	Kuwait	Article 5(8)
30	Latvia	Article 5(6)
31	Lithuania	Article 5(6)
32	Luxembourg	Article 5(6)
33	Macedonia	Article 5(6)
34	Malaysia	Article V(6)
35	Malta	Article 5(6)
36	Mexico	Article 5(7)
37	Yugoslavia (Montenegro)	Article 5(5)
38	Morocco	Article 5(6)
39	New Zealand	Article 5(7)
40	Pakistan	Article 5(7)
41	Philippines	Article 5(5)
42	Poland	Article 5(7)
43	Portugal	Article 5(6)
44	Romania	Article 5(5)
45	Russia	Article 5(6)
46	Serbia	Article 5(7)
47	Singapore	Article 5(6)
48	Czechoslovakia (Slovakia)	Article 5(6)
49	Slovenia	Article 5(6)
50	South Africa	Article 5(6)
51	Sri Lanka	Article 5(6)
52	Taiwan	Article 5(8)
53	Tanzania	Article 5(5)
54	Thailand	Article 5(5)
55	Trinidad and Tobago	Article V(5)
56	Tunisia	Article 5(6)
57	Turkey	Article 5(6)
58	Uganda	Article 5(6)
59	Ukraine	Article 5(6)
60	United Kingdom	Article 5(6)
61	United States of America	Article 5(6)
62	Venezuela	Article 5(7)

63	Vietnam	Article 5(6)
64	Zambia	Article V(6)

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, the Kingdom of Denmark hereby chooses to apply Article 13(2) (Option A).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, the Kingdom of Denmark considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 5(4)
2	Australia	Article 5(3)
3	Austria	Article 5(4)
4	Azerbaijan	Article 5(4)
5	Bangladesh	Article 5(4)
6	Belgium	Article 5(3)
7	Brazil	Article 5(3)
8	Bulgaria	Article 5(4)
9	Canada	Article 5(4)
10	Chile	Article 5(4)
11	China	Article 5(4)
12	Croatia	Article 5(5)
13	Cyprus	Article 5(5)
14	Czech Republic	Article 5(5)
15	Egypt	Article 5(4)
16	Estonia	Article 5(4)
17	Georgia	Article 5(5)
18	Ghana	Article 5(5)
19	Greece	Article 5(4)
20	Hungary	Article 5(5)
21	India	Article 5(3)
22	Indonesia	Article 5(4)
23	Ireland	Article 5(4)
24	Israel	Article 5(4)
25	Italy	Article 5(3)
26	Jamaica	Article 5(3)
27	Kenya	Article 5(3)
28	Korea	Article 5(3)
29	Kuwait	Article 5(6)
30	Latvia	Article 5(4)

31	Lithuania	Article 5(4)
32	Luxembourg	Article 5(4)
33	Macedonia	Article 5(4)
34	Malaysia	Article V(3)
35	Malta	Article 5(4)
36	Mexico	Article 5(4)
37	Yugoslavia (Montenegro)	Article 5(3)
38	Morocco	Article 5(4)
39	New Zealand	Article 5(4)
40	Pakistan	Article 5(4)
41	Philippines	Article 5(3)
42	Poland	Article 5(5)
43	Portugal	Article 5(4)
44	Romania	Article 5(3)
45	Russia	Article 5(4)
46	Serbia	Article 5(5)
47	Singapore	Article 5(4)
48	Czechoslovakia (Slovakia)	Article 5(4)
49	Slovenia	Article 5(4)
50	South Africa	Article 5(4)
51	Sri Lanka	Article 5(3)
52	Taiwan	Article 5(6)
53	Tanzania	Article 5(3)
54	Thailand	Article 5(3)
55	Trinidad and Tobago	Article V(3)
56	Tunisia	Article 5(3)
57	Turkey	Article 5(4)
58	Uganda	Article 5(4)
59	Ukraine	Article 5(4)
60	United Kingdom	Article 5(4)
61	United States of America	Article 5(4)
62	Venezuela	Article 5(4)
63	Vietnam	Article 5(4)
64	Zambia	Article V(3)

Article 14 – Splitting-up of Contracts

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 14(4) of the Convention, the Kingdom of Denmark considers that the following agreements contain a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 5(3)(b) Article 23(3)
3	Austria	Article 21(2) and (3)
5	Bangladesh	Article 21(2) and (3)

6	Belgium	Article 20 A (3) and (4)
9	Canada	Article 27(2) and (3)
10	Chile	Article 5(3)(b)
11	China	Article 5(3)(c)
14	Czech Republic	Article 5(3)(b)
16	Estonia	Article 21(2)
21	India	Article 5(2)(j)
22	Indonesia	Article 5(3)(c)
23	Ireland	Article 22(2)
25	Italy	Article 22(2) and (3)
26	Jamaica	Article 5(2)(i)
29	Kuwait	Article 5(4)
30	Latvia	Article 21(2)
31	Lithuania	Article 21(2)
35	Malta	Article 21(2) and (3)
36	Mexico	Article 23(2) and (3)
40	Pakistan	Article 22(3)
41	Philippines	Article 5(2)(h) and (i)
43	Portugal	Article 21(2)
45	Russia	Article 5(3)(b)
47	Singapore	Article 5(3)(c)
49	Slovenia	Article 22(2) and (3)
50	South Africa	Article 21(2)
51	Sri Lanka	Article 5(2)(i)
52	Taiwan	Article 5(4)(c)
54	Thailand	Article 5(2)(i) and (j) Article 22(2)
58	Uganda	Article 22(2)
59	Ukraine	Article 23(2) and (3)
62	Venezuela	Article 22(2) and (3)

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, the Kingdom of Denmark 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	Argentina	Article 26 (1), first sentence
2	Australia	Article 24 (1), first sentence
3	Austria	Article 26 (1), first sentence
4	Azerbaijan	Article 24 (1), first sentence
5	Bangladesh	Article 25 (1), first sentence
6	Belgium	Article 25 (1), first sentence
7	Brazil	Article 25 (1)
8	Bulgaria	Article 24(1), first sentence
9	Canada	Article 25 (1)

10	Chile	Article 25 (1), first sentence
11	China	Article 25 (1), first sentence
12	Croatia	Article 24 (1), first sentence
13	Cyprus	Article 23 (1), first sentence
14	Czech Republic	Article 23 (1), first sentence
15	Egypt	Article 25 (1), first sentence
16	Estonia	Article 26 (1), first sentence
17	Georgia	Article 25 (1), first sentence
18	Ghana	Article 26 (1), first sentence
19	Greece	Article 25 (1), first sentence
20	Hungary	Article 23 (1), first sentence
21	India	Article 25 (1), first sentence
22	Indonesia	Article 25 (1), first sentence
23	Ireland	Article 25 (1), first sentence
24	Israel	Article 23 (1), first sentence
25	Italy	Article 26 (1), first sentence
26	Jamacia	Article 26 (1), first sentence
27	Kenya	Article 27 (1), first sentence
28	Korea	Article 23 (1)
29	Kuwait	Article 25 (1), first sentence
30	Latvia	Article 26 (1), first sentence
31	Lithuania	Article 26 (1), first sentence
32	Luxembourg	Article 25 (1), first sentence
33	Macedonia	Article 27 (1), first sentence
34	Malaysia	Article XXIV (1)
35	Malta	Article 26 (1), first sentence
36	Mexico	Article 26 (1)
37	Yugoslavia (Montenegro)	Article 24 (1), first sentence
38	Morocco	Article 25 (1), first sentence
39	New Zealand	Article 23 (1), first sentence
40	Pakistan	Article 26 (1), first sentence
41	Philippines	Article 25 (1), first sentence
42	Poland	Article 24 (1), first sentence
43	Portugal	Article 25 (1), first sentence
44	Romania	Article 27 (1), first sentence
45	Russia	Article 25 (1), first sentence
46	Serbia	Article 25 (1), first sentence
47	Singapore	Article 25 (1), first sentence
48	Czechoslovakia (Slovakia)	Article 25 (1), first sentence
49	Slovenia	Article 27 (1), first sentence
50	South Africa	Article 25 (1), first sentence
51	Sri Lanka	Article 24 (1), first sentence
52	Taiwan	Article 23 (1), first sentence
53	Tanzania	Article 26 (1), first sentence
54	Thailand	Article 26 (1), first sentence
55	Trinidad and Tobago	Article XXII (1)
56	Tunisia	Article 25 (1), first sentence
57	Turkey	Article 24 (1), first sentence
58	Uganda	Article 26 (1), first sentence

59	Ukraine	Article 26 (1), first sentence
60	United Kingdom	Article 24 (1)
61	United States of America	Article 25 (1)
62	Venezuela	Article 26 (1), first sentence
63	Vietnam	Article 27 (1), first sentence
64	Zambia	Article XXV (1)

Pursuant to Article 16(6)(b)(i) of the Convention, the Kingdom of Denmark 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
6	Belgium	Article 25(1), second sentence
25	Italy	Article 26(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Kingdom of Denmark 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	Argentina	Article 26 (1), second sentence
2	Australia	Article 24 (1), second sentence
3	Austria	Article 26(1), second sentence
4	Azerbaijan	Article 24(1), second sentence
5	Bangladesh	Article 25(1), second sentence
8	Bulgaria	Article 24(1), second sentence
10	Chile	Article 25(1), second sentence
11	China	Article 25(1), second sentence
12	Croatia	Article 24(1), second sentence
13	Cyprus	Article 23(1), second sentence
14	Czech Republic	Article 23(1), second sentence
15	Egypt	Article 25(1), second sentence
16	Estonia	Article 26(1), second sentence
17	Georgia	Article 25(1), second sentence
18	Ghana	Article 26(1), second sentence
19	Greece	Article 25(1), second sentence
20	Hungary	Article 23(1), second sentence
21	India	Article 25(1), second sentence
22	Indonesia	Article 25(1), second sentence
23	Ireland	Article 25(1), second sentence
24	Israel	Article 23(1), second sentence
26	Jamacia	Article 26(1), second sentence

27	Kenya	Article 27(1), second sentence
29	Kuwait	Article 25(1), second sentence
30	Latvia	Article 26(1), second sentence
31	Lithuania	Article 26(1), second sentence
32	Luxembourg	Article 25(1), second sentence
33	Macedonia	Article 27(1), second sentence
35	Malta	Article 26(1), second sentence
37	Yugoslavia (Montenegro)	Article 24(1), second sentence
38	Morocco	Article 25(1), second sentence
39	New Zealand	Article 23(1), second sentence
40	Pakistan	Article 26(1), second sentence
41	Philippines	Article 25(1), second sentence
42	Poland	Article 24(1), second sentence
43	Portugal	Article 25(1), second sentence
44	Romania	Article 27(1), second sentence
45	Russia	Article 25(1), second sentence
46	Serbia	Article 25(1), second sentence
47	Singapore	Article 25(1), second sentence
48	Czechoslovakia (Slovakia)	Article 25(1), second sentence
49	Slovenia	Article 27(1), second sentence
50	South Africa	Article 25(1), second sentence
51	Sri Lanka	Article 24(1), second sentence
52	Taiwan	Article 23(1), second sentence
53	Tanzania	Article 26(1), second sentence
54	Thailand	Article 26(1), second sentence
56	Tunisia	Article 25(1), second sentence
57	Turkey	Article 24(1), second sentence
58	Uganda	Article 26(1), second sentence
59	Ukraine	Article 26(1), second sentence
62	Venezuela	Article 26(1), second sentence
63	Vietnam	Article 27(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, the Kingdom of Denmark considers that the following agreement does not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
36	Mexico

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

Listed Agreement Number	Other Contracting Jurisdiction
1	Argentina
6	Belgium
7	Brazil

8	Bulgaria
9	Canada
10	Chile
19	Greece
27	Kenya
28	Korea
34	Malaysia
36	Mexico
37	Yugoslavia (Montenegro)
38	Morocco
39	New Zealand
40	Pakistan
44	Romania
48	Czechoslovakia (Slovakia)
51	Sri Lanka
54	Thailand
55	Trinidad and Tobago
60	United Kingdom
64	Zambia

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

Listed Agreement Number	Other Contracting Jurisdiction
2	Australia
6	Belgium
63	Vietnam

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

Listed Agreement Number	Other Contracting Jurisdiction
2	Australia
6	Belgium
10	Chile
22	Indonesia
25	Italy
34	Malaysia
59	Ukraine
60	United Kingdom

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(a) of the Convention, the Kingdom of Denmark reserves the right for the

entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 9(2)
2	Australia	Article 9(3)
3	Austria	Article 9(2)
4	Azerbaijan	Article 9(2)
5	Bangladesh	Article 9(2)
9	Canada	Article 9(2)
10	Chile	Article 9(2)
11	China	Article 9(2)
12	Croatia	Article 9(2)
13	Cyprus	Article 9(2)
14	Czech Republic	Article 9(2)
15	Egypt	Article 9(2)
16	Estonia	Article 9(2)
17	Georgia	Article 9(2)
18	Ghana	Article 9(2)
19	Greece	Article 9(2)
20	Hungary	Article 9(2)
21	India	Article 10(2)
22	Indonesia	Article 9(2)
23	Ireland	Article 9(2)
24	Israel	Article 9(2)
25	Italy	Article 9(2)
26	Jamaica	Article 9(2)
29	Kuwait	Article 9(2)
30	Latvia	Article 9(2)
31	Lithuania	Article 9(2)
32	Luxembourg	Article 9(2)
33	Macedonia	Article 9(2)
35	Malta	Article 9(2)
36	Mexico	Article 9(2)
38	Morocco	Article 9(2)
39	New Zealand	Article 9(2)
40	Pakistan	Article 9(2)
41	Philippines	Article 9(2)
42	Poland	Article 9(2)
43	Portugal	Article 9(2)
45	Russia	Article 9(2)
46	Serbia	Article 9(2)
47	Singapore	Article 9(2)
48	Czechoslovakia (Slovakia)	Article 9(2)
49	Slovenia	Article 9(2)
50	South Africa	Article 9(2)
51	Sri Lanka	Article 9(2)
52	Taiwan	Article 9(2)

54	Thailand	Article 9(2)
56	Tunisia	Article 9(2)
57	Turkey	Article 9(2)
58	Uganda	Article 9(2)
59	Ukraine	Article 9(2)
61	United States of America	Article 9(2)
62	Venezuela	Article 9(2)
63	Vietnam	Article 9(3)

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, the Kingdom of Denmark hereby chooses to apply Part VI (Arbitration).

Article 19 – Mandatory Binding Arbitration

Reservation

Pursuant to Article 19(12) of the Convention, the Kingdom of Denmark reserves the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of Article 19:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by this Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
- b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.

Article 23 – Type of Arbitration Process

Reservations

Pursuant to Article 23(3) of the Convention, the Kingdom of Denmark reserves the right for Article 23(1) and (2) not to apply with respect to its Covered Tax Agreements with Parties that have made the reservation described in Article 23(2).

Pursuant to Article 23(7) of the Convention, the Kingdom of Denmark reserves the right for Part VI not to apply with respect to all Covered Tax Agreements for which the other Contracting Jurisdiction makes a reservation pursuant to Article 23(6).

Notification of Choice of Optional Provisions

Pursuant to Article 23(4) of the Convention, the Kingdom of Denmark hereby chooses to apply Article 23(5) to its Covered Tax Agreements.

Article 24 – Agreement on a Different Solution

Notification of Choice of Optional Provisions

Pursuant to Article 24(1) of the Convention, the Kingdom of Denmark hereby chooses to apply Article 24(2) to its Covered Tax Agreements.

Article 28 – Reservations

Reservations

Pursuant to Article 28(2)(a) of the Convention, the Kingdom of Denmark formulates the following reservations with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

1. Part VI (Arbitration) of the Convention shall not apply to cases that fall within the scope of application of the Convention on the Elimination of Double Taxation in Connection with the Adjustment of Profits of Associated Enterprises (90/436/EEC) as amended, of Council Directive (EU) 2017/1852 on tax dispute resolution mechanisms in the European Union, or subsequent regulation.
2. Part VI (Arbitration) of the Convention shall not apply to cases where penalties were imposed on an individual or a legal person by a Party for tax fraud, willful default or gross negligence.

Withdrawal of a reservation subsequent to ratification

The Kingdom of Denmark withdraws a reservation made under Article 28(2)(a). The notification of this withdrawal of a reservation was received by the Depositary on 29 June 2021 and communicated by the Depositary on 30 June 2021.

HISTORY NOTES

Until deposit of the notification of the withdrawal of a reservation received by the Depositary on 29 June 2021 and communicated by the Depositary on 30 June 2021, the Kingdom of Denmark had reserved the right as follows:

2. *Part VI (Arbitration) of the Convention shall apply to a tax case only insofar the Parties agree that*
(a) *the Chair of the arbitration panel shall be a judge, and*
(b) *Denmark shall be permitted to publish abstracts of decisions made by the arbitration panel.*

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and 5(b), the Kingdom of Denmark hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.