

## **The Kingdom of Denmark**

### **Status of List of Reservations and Notifications upon Deposit of the Instrument of Ratification, Acceptance or Approval**

This document contains the 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.

**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<br><br>Abkommen zwischen dem Königreich Dänemark und der Republik Österreich auf dem Gebiete der Steuern vom Einkommen und vom Vermögen<br><br>[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               |

| No | Title   | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|----|---|--------------------------------|-------------------------------|-------------------|--------------------------|
| 21 | Convention between the Kingdom of 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                          | India                          | Original                      | 08-03-1989        | 13-06-1989               |
|    |   |                                | 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 Gouvernement du Royaume de Danemark et le Gouvernement 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<br>(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 | Tunesia                      | 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,<br><br>von dem Wunsche geleitet, ein Abkommen auf dem Gebiete der Steuern vom Einkommen und vom Vermögen abzuschließen,<br><br>[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,  |

|    |                              |  |
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| 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<br>(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<br>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   |

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|----|--------------------------|--|
| 56 | Tunisia                  | 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)<br>Article 11(7)<br>Article 12(7) |
| 11                      | China                          | Article 10(6)                                   |

|    |                |   |
|----|----------------|---|
|    |                | Article 11(8)<br>Article 12(7)<br>Article 21(4) |
| 24 | Israel         | Article 27(1)                                   |
| 35 | Malta          | Article 10(7)<br>Article 11(5)<br>Article 12(5) |
| 36 | Mexico         | Article 11(8)<br>Article 12(7)                  |
| 52 | Taiwan         | Article 26(3)                                   |
| 59 | Ukraine        | Article 11(8)<br>Article 12(6)                  |
| 60 | United Kingdom | Article 10(6)<br>Article 11(6)<br>Article 12(5) |
| 62 | Venezuela      | Article 10(7)<br>Article 11(8)<br>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<br>(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<br>(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<br>(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)<br>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)<br>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 |

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| 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<br>(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 |

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|----|--------------------------|--------------------------------|
| 55 | Trinidad and Tobago      | Article XXII (1)               |
| 56 | Tunesia                  | 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  |



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|----|------------------------------|--------------------------------|
| 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<br>(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 | Tunesia                      | 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<br>(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<br>(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 | Tunesia                  | 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**

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 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.
3. 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.

#### **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”.