

**Arab Republic of Egypt**

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

This document contains the list of reservations and notifications made by the Arab Republic of Egypt as confirmed upon deposit of the instrument of ratification pursuant to Articles 28(6) and 29(3) 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 Arab Republic of Egypt wishes the following agreements to be covered by the Convention:

No.	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into force
1	AGREEMENT BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT AND THE GOVERNMENT OF THE REPUBLIC OF ALBANIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Albania	Original	23-Feb-05	14-Dec-2005
2	اتفاق بين حكومة جمهورية مصر العربية وحكومة جمهورية الجزائر الديمقراطية الشعبية لتجنب الازدواج الضريبي ومنع التهرب الضريبي بالنسبة للضرائب على الدخل ورأس المال	Algeria	Original	17-Feb-2001	17-May-2003
3	CONVENTION BETWEEN THE UNITED ARAB REPUBLIC AND THE REPUBLIC OF AUSTRIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL	Austria	Original	16-Oct-1962	28-Oct-1963
4	اتفاقية بين حكومة جمهورية مصر العربية بشأن تجنب وحكومة دولة البحرين الازدواج الضريبي ومنع التهرب من الضرائب بالنسبة للضرائب على الدخل	Bahrain	Original	26-Apr-2016	1-Aug- 2018
5	AGREEMENT BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT AND THE GOVERNMENT OF THE REPUBLIC OF Belarus FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE	Belarus	Original	16-Jun-1998	27-May-99

	<b>PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME</b>				
<b>6</b>	<b>CONVENTION BETWEEN THE ARAB REPUBLIC OF EGYPT AND THE Kingdom OF Belgium FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME</b>	<b>Belgium</b>	<b>Original</b>	03-Jan-1991	3-Mar-97
<b>7</b>	<b>CONVENTION BETWEEN THE ARAB REPUBLIC OF EGYPT AND THE REPUBLIC OF Bulgaria FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME</b>	<b>Bulgaria</b>	<b>Original</b>	05-Jun-2003	11-May-04
<b>8</b>	<b>CONVENTION BETWEEN THE ARAB REPUBLIC OF EGYPT AND Canada FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME</b>	<b>Canada</b>	<b>Original</b>	30-May1983	02-Oct-1984
<b>9</b>	<b>AGREEMENT BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT 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</b>	<b>China</b>	<b>Original</b>	13-Aug1997	24-Mar-1999
<b>10</b>	<b>CONVENTION BETWEEN THE ARAB REPUBLIC OF EGYPT AND THE Czech Republic FOR THE AVOIDANCE OF DOUBLE</b>	<b>Czech Republic</b>	<b>Original</b>	19-Jan-1995	04-Oct-1995

	<b>TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL</b>				
11	<b>CONVENTION BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT AND THE GOVERNMENT OF THE KINGDOM OF DENMARK FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME</b>	<b>Denmark</b>	<b>Original</b>	09-Feb-1989	12-Apr-1990
12	<b>Agreement BETWEEN THE ARAB REPUBLIC OF EGYPT AND THE FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME</b>	<b>Ethiopia</b>	<b>Original</b>	17-Sep-2011	26-Dec-2012
13	<b>CONVENTION BETWEEN THE UNITED ARAB REPUBLIC AND THE REPUBLIC OF FINLAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME</b>	<b>Finland</b>	<b>Original</b>	01-Apr-1965	03-Apr-1966
			<b>Amending Instrument</b>	06-Jul-1974	26-Aug-1976
14	<b>Convention entre le Gouvernement de la République française et le Gouvernement de la République arabe d'Egypte en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune</b>	<b>France</b>	<b>Original</b>	19-Jun-1980	01-Oct-1982
			<b>Amending Instrument</b>	01-May1999	01-Jun-2004

15	AGREEMENT BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT AND THE GOVERNMENT OF GEORGIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Georgia	Original	25-May2010	05-Sep-2013
16	AGREEMENT BETWEEN THE UNITED ARAB REPUBLIC "EGYPT PROVINCE" AND The Federal Republic of Germany FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Germany	Original	08-Dec1987	22-Sep-1991
17	AGREEMENT Between the Arab Republic of Egypt and the Hellenic Republic for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital	Greece	Original	27-Nov2004	23-Aug-2006
18	CONVENTION BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT 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	05-Nov1991	22-May-1994
19	CONVENTION BETWEEN THE GOVERNMENT THE UNITED ARAB REPUBLIC AND THE GOVERNMENT OF INDIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	India	Original	20-Feb-1969	30-Sep-1969
20	AGREEMENT BETWEEN THE GOVERNMENT OF THE ARAB	Indonesia	Original	13-May1998	26-Feb-2002

	REPUBLIC OF EGYPT 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				
21	اتفاقية بين حكومة الجمهورية العربية المتحدة وحكومة الجمهورية العراقية بشأن تجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة على الدخل ورأس المال	Iraq	Original	31-Mar1968	02-Dec-1968
22	AGREEMENT BETWEEN THE GOVERNMENT OF IRELAND 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 AND CAPITAL GAINS	Ireland	Original	09-Apr-2012	24-Apr-2013
23	CONVENTION between the Government of the Arab Republic of Egypt and the Republic of Italy FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	Italy	Original	07-May1979	28-Apr-1982
24	CONVENTION BETWEEN JAPAN AND THE UNITED ARAB REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Japan	Original	03-Sep-1968	06-Aug-1969
25	اتفاقية بين حكومة جمهورية مصر العربية وحكومة المملكة الأردنية الهاشمية بشأن تجنب الازدواج الضريبي ومنع التهرب من بالنسبة للضرائب علي الدخل والضرائب ورأس المال	Jordan	Original	08-May1996	23-Oct-1997
26	CONVENTION BETWEEN THE GOVERNMENT OF THE ARAB	Korea (South)	Original	09-Dec-1992	06-Jan-1994

	REPUBLIC OF EGYPT AND THE GOVERNMENT OF THE REPUBLIC OF KOREA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME				
27	اتفاقية بين حكومة جمهورية مصر العربية وحكومة دولة الكويت لتجنب الازدواج الضريبي ومنع التهرب بالنسبة للضرائب على الدخل	Kuwait	Original	16-Dec2014	23-Nov-2016
28	اتفاقية بين جمهورية مصر العربية والجمهورية اللبنانية لتفادي الازدواج الضريبي ومنع التهرب من دفع الضرائب المفروضة على الدخل وراس المال	Lebanon	Original	17-Mar1996	22-Mar-1998
29	اتفاقية بين جمهورية مصر العربية والجمهورية العربية الليبية الشعبية المشتركة العظمى بشأن تجنب الازدواج الضريبي على الدخل	Libya	Original	03-Dec1990	04-Jul-1991
30	AGREEMENT BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT 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	15-Apr-1997	09-Jul-2002
31	CONVENTION BETWEEN THE ARAB REPUBLIC OF EGYPT AND THE REPUBLIC OF MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Malta	Original	20-Feb-1999	07-Apr-2001
32	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS AND THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT FOR THE AVOIDANCE OF DOUBLE TAXATION AND PREVENTION OF	Mauritius	Original	19-Dec2012	10-Mar-2014

	<b>FISCAL EVASION WITH RESPECT TO TAXES ON INCOME</b>				
33	اتفاقية بين حكومة جمهورية مصر العربية وحكومة المملكة المغربية بشأن تجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة علي الدخل	Morocco	Original	22-Mar1989	21-Sep-1993
34	<b>AGREEMENT BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT AND THE GOVERNMENT THE KINGDOM OF THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME</b>	Netherlands	Original	21-Apr-1999	20-May-2000
35	<b>CONVENTION BETWEEN THE UNITED ARAB REPUBLIC AND THE ROYAL NORWEGIAN GOVERNMENT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME</b>	Norway	Original	20-Oct-1964	29-Jul-1965
36	<b>AGREEMENT BETWEEN THE ARAB REPUBLIC OF EGYPT AND THE ISLAMIC REPUBLIC OF PAKISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME</b>	Pakistan	Original	16-Dec1995	01-Sep-1998
37	اتفاقية بين حكومة جمهورية مصر العربية ومنظمة التحرير الفلسطينية لصالح السلطة الوطنية الفلسطينية بشأن تجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة علي الدخل ورأس المال	Palestine	Original	28-Apr-1998	28-Dec-1999
38	<b>AGREEMENT BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT AND THE GOVERNMENT OF THE</b>	Poland	Original	24-Jun-1996	16-Jul-2001



	REPUBLIC OF POLAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL				
39	CONVENTION BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT AND THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF ROMANIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Romania	Original	13-Jul-1979	05-Jan-1981
40	AGREEMENT BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT 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	23-Sep-97	06-Dec-2000
41	AGREEMENT BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT AND THE COUNCIL OF MINISTERS OF SERBIA AND MONTENEGRO FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	Serbia	Original	31-Jul-05	05-Apr-2006
42	AGREEMENT BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT AND THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION	Singapore	Original	22-May1996	27-Jan-2004

	<b>WITH RESPECT TO TAXES ON INCOME</b>				
43	<b>AGREEMENT BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT 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</b>	South Africa	Original	26-Aug1997	16-Dec-1998
44	<b>AGREEMENT BETWEEN THE ARAB REPUBLIC OF EGYPT AND THE KINGDOM OF SPAIN FOR THE AVOIDANCE OF DOUBLE TAXATION AND PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL</b>	Spain	Original	10-Jun-2005	28-May-2006
45	اتفاق بين حكومة جمهورية مصر العربية وحكومة جمهورية السودان بشأن تجنب الازدواج الضريبي ومنع التهرب بالنسبة للضرائب على الدخل	Sudan	Original	29-Jul-2002	31-Aug-2003
46	<b>Convention between the Government of the Arab Republic of Egypt and the Government of the Kingdom of Sweden for the Avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on Income.</b>	Sweden	Original	25-Dec1994	15-Feb-1996
47	<b>CONVENTION BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT AND THE SWISS CONFEDERATION FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME</b>	Switzerland	Original	20-May1987	14-Jul-1988
48	اتفاقية بين جمهورية مصر العربية والجمهورية العربية السورية الازدواج الضريبي ومنع التهرب من الضرائب بالنسبة للضرائب على الدخل	Syria	Original	19-Jul-1991	01-Dec-1991

49	اتفاقية بين حكومة جمهورية مصر العربية بشأن وحكومة الجمهورية التونسية تجنب الازدواج الضريبي ومنع التهرب فيما يتعلق بالضرائب المفروضة علي الدخل وعلى الأرباح الرأسمالية	Tunisia	Original	08-Dec1989	02-Jan-1991
50	AGREEMENT BETWEEN THE ARAB REPUBLIC OF EGYPT AND THE REPUBLIC OF TURKEY FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	Turkey	Original	25-Dec1993	31-Dec-1996
51	CONVENTION BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT 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 CAPITAL	Ukraine	Original	29-Mar1997	27-Feb-2002
52	CONVENTION BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT 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	United Kingdom	Original	25-Apr-1977	23-Aug-1980
53	اتفاقية بين حكومة جمهورية مصر العربية و حكومة الجمهورية اليمنية بشأن تجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة علي الدخل ورأس المال	Yemen	Original	12-Dec1997	02-Aug-2000
54	اتفاقية بين حكومة المملكة العربية السعودية وحكومة جمهورية مصر العربية لتجنب الازدواج الضريبي ولمنع التهرب الضريبي في شأن الضرائب علي الدخل	Saudi Arabia	Original	8-April-2016	1-Jul-2017

***Article 3 – Transparent Entities***

***Reservation***

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

**Article 4 – Dual Resident Entities****Notification of Existing Provisions in Listed Agreements**

Pursuant to Article 4(4) of the Convention, the Arab Republic of Egypt 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	Albania	Article 4(3)
2	Algeria	Article 4(3)
3	Austria	Article III.1. (c)
4	Bahrain	Article 4(3)
5	Belarus	Article 4(3)
6	Belgium	Article 4(3)
7	Bulgaria	Article 4(3)(4)
8	Canada	Article 4(3)(4)
9	China	Article 4(3)
10	Czech Republic	Article 4(3)
11	Denmark	Article 4(3)
12	Ethiopia	Article 4(3)
13	Finland	Article 4(3)
14	France	Article 4(3)
15	Georgia	Article 4(3)
16	Germany	Article 4(3)
17	Greece	Article 4(3)
18	Hungary	Article 4(3)
19	India	Article 4(3)
20	Indonesia	Article 4(3)(4)
21	Iraq	Article 3(3)
22	Ireland	Article 4(3)(4)
23	Italy	Article 4(3)
25	Jordan	Article 4(3)(4)
26	Korea (South)	Article 4(3)
27	Kuwait	Article 4(4)
28	Lebanon	Article 4(3)
29	Libya	Article 4(3)(4)
30	Malaysia	Article 4(3)
31	Malta	Article 4(3)
32	Mauritius	Article 4(3)
33	Morocco	Article 4(3)(4)
34	Netherlands	Article 4(3)
35	Norway	Article 4(3)

36	Pakistan	Article 4(3)
37	Palestine	Article 4(3)
38	Poland	Article 4(3)
39	Romania	Article 4(3)
40	Russia	Article 4(3)(4)
41	Serbia	Article 4(3)
42	Singapore	Article 4(3)(4)
43	South Africa	Article 4(3)
44	Spain	Article 4(3)
45	Sudan	Article 4(3)
46	Sweden	Article 4(3)(4)
47	Switzerland	Article 4(3)
48	Syria	Article 4(3)(4)(a)
49	Tunisia	Article 4(3)(4)
50	Turkey	Article 4(3)
51	Ukraine	Article 4(3)(4)
52	United Kingdom	Article 4(3)
53	Yemen	Article 4(3)(4)
54	Saudi Arabia	Article 4(3)

**Article 6 – Purpose of a Covered Tax Agreement****Notification of Choice of Optional Provisions**

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

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

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

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Albania	Desiring to conclude an Agreement for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income and on capital,
2	Algeria	ان حكومة الجمهورية الجزائرية الديمقراطية الشعبية وحكومة جمهورية مصر العربية، رغبة منهما في ابرام اتفاق لتجنب الازدواج الضريبي ومنع التهرب الضريبي بالنسبة للضرائب على الدخل و رأس المال قد اتفقتا
3	Austria	desiring to conclude for the purpose of the elimination of obstacles to international trade and investment a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
4	Bahrain	إن حكومة جمهورية مصر العربية وحكومة مملكة البحرين رغبة منهما في إبرام اتفاق لتجنب الازدواج الضريبي ومنع التهرب من الضرائب بالنسبة للضرائب على الدخل
5	Belarus	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
6	Belgium	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
7	Bulgaria	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
8	Canada	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
9	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10	Czech Republic	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
11	Denmark	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income
12	Ethiopia	desiring to conclude an Agreement for the avoidance of double

		taxation and the prevention of fiscal evasion with respect to taxes on income,
13	Finland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	France	Désireux de conclure une convention en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune,
15	Georgia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
16	Germany	desiring to conclude between their States a new Agreement for the Avoidance of Double Taxation with respect to Taxes on Income and Capital with a view to encouraging mutual investment and trade,
17	Greece	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital:
18	Hungary	Desiring to conclude a Convention for the avoidance of the double taxation and the prevention of fiscal evasion with respect to taxes on income
19	India	Desiring to conclude a Convention for avoidance of double taxation with respect to taxes on income,
20	Indonesia	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
21	Iraq	رغبة في عقد اتفاقية لتجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة على الدخل ورأس المال، تم الاتفاق بين جمهورية الحكومة العراقية وحكومة الجمهورية العربية المتحدة
22	Ireland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
23	Italy	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and to prevent fiscal evasion
24	Japan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	Jordan	رغبة في عقد اتفاقية لتجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة على الدخل ورأس المال، تم الاتفاق بين جمهورية مصر العربية وحكومة المملكة الأردنية الهاشمية
26	Korea (South)	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27	Kuwait (new)	ان حكومة جمهورية مصر العربية وحكومة دولة الكويت والمشار اليهما فيما بعد بالدولتين المتعاقبتين؛ رغبة منهما في تعزيز علاقتهما الاقتصادية المتبادلة من خلال ابرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب من الضرائب على الدخل؛
28	Lebanon	إن حكومة جمهورية مصر العربية وحكومة الجمهورية اللبنانية: رغبة منهما في توثيق التعاون الاقتصادي بينهما وتعزيزه عن طريق عقد اتفاقية لتفادي الازدواج الضريبي ومنع التهرب من دفع الضرائب المفروضة على الدخل ورأس



		المال،
29	Libya	رغبة في عقد اتفاقية لتجنب الازدواج الضريبي بالنسبة للضرائب المفروضة على الدخل تم الاتفاق بين حكومة جمهورية مصر العربية والجمهورية العربية الليبية الشعبية الاشتراكية
30	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and profits
31	Malta	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income;
32	Mauritius	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
33	Morocco	رغبة في عقد اتفاقية لتجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة على الدخل. تم الاتفاق بين حكومة جمهورية مصر العربية وحكومة المملكة
34	Netherlands	Desiring that an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income be concluded by both States,
35	Norway	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
36	Pakistan	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
37	Palestine	إن حكومة جمهورية مصر العربية ومنظمة التحرير الفلسطينية والمشار إليهما فيما بعد "الطرفين المتعاقدين"؛ إيماناً منهما بأهمية العمل العربي المشترك وانسجاماً مع تطلعات مجلس الوحدة الاقتصادية العربية في توحيد التشريعات العربية وخاصة الاقتصادية والضريبية. ورغبة منهما في عقد اتفاقية بينهما لتجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة على الدخل ورأس المال.
38	Poland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
39	Romania	Desiring 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, Have agreed to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, as follows:
40	Russia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital <and with a view to promote economic cooperation between the two countries>,
41	Serbia	ان حكومة جمهورية مصر العربية ومجلس وزراء صربيا و الجبل الأسود رغبة منهما في إبرام اتفاق لتجنب الازدواج الضريبي بالنسبة للضرائب على الدخل
42	Singapore	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
44	Spain	desiring to conclude a Convention for the Avoidance of Double

		Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
45	Sudan	ان حكومة جمهورية مصر العربية وحكومة جمهورية السودان والمشار إليهما فيما بعد بالدولتين المتعاقبتين؛ رغبة منهما في عقد اتفاق لتجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة على الدخل
46	Sweden	desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
47	Switzerland	DESIRING to conclude a Convention for the avoidance of double taxation with respect to taxes on income
48	Syria	رغبة في عقد اتفاقية لتجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة على الدخل تم الاتفاق بين حكومة جمهورية مصر العربية وحكومة الجمهورية العربية السورية
49	Tunisia	إن حكومة جمهورية مصر العربية وحكومة الجمهورية التونسية رغبة منهما في عقد اتفاقية لتجنب الازدواج الضريبي ومنع التهرب فيما يختص بالضرائب على الدخل وعلى الأرباح الرأسمالية قد اتفقتا
50	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
51	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 capital, <and confirming its endeavour to the development and deepening of mutual economic relations,>
52	United Kingdom	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
53	Yemen	ان حكومة جمهورية مصر العربية وحكومة الجمهورية اليمنية رغبة منهما في تشجيع الاستثمار المتبادل بما يخدم التنمية الاقتصادية في البلدين قررتا ابرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة على الدخل ورأس المال اتفقتا
54	Saudi Arabia	إن حكومة جمهورية مصر العربية وحكومة المملكة العربية السعودية رغبة منهما في إبرام اتفاقية لتجنب الازدواج الضريبي ولمنع التهرب الضريبي في شأن الضرائب على الدخل،

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

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

Listed Agreement Number	Other Contracting Jurisdiction
1	Albania
2	Algeria
3	Austria
4	Bahrain
5	Belarus
6	Belgium
7	Bulgaria
8	Canada
9	People's Republic of China
10	Czech Republic

11	Denmark
12	Ethiopia
13	Finland
14	France
15	Georgia
16	Germany
17	Greece
18	Hungary
19	India
20	Indonesia
21	Iraq
22	Ireland
23	Italy
24	Japan
25	Jordan
26	Korea (South)
29	Libya
30	Malaysia
31	Malta
32	Mauritius
33	Morocco
34	Netherlands
35	Norway
36	Pakistan
38	Poland
41	Serbia
42	Singapore
44	Spain
45	Sudan
46	Sweden
47	Switzerland
48	Syria
49	Tunisia
50	Turkey
52	United Kingdom
54	Saudi Arabia

## Article 7 – Prevention of Treaty Abuse

### *No Reservation*

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

Pursuant to Article 7(17)(a) of the Convention, the Arab Republic of Egypt considers that the following agreement is not subject to a reservation described in Article 7(15)(b) and contains 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
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4	Bahrain	Article 28
12	Ethiopia	Article 27
54	Saudi Arabia	Article 27

**Article 8 – Dividend Transfer Transactions*****Notification of Existing Provisions in Listed Agreements***

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
4	Bahrain	Article 10(2)(a)
6	Belgium	Article 10(2)(b)(i)
10	Czech Republic	Article 10(2)(a)
11	Denmark	Article 10(2)(a)(i)
12	Ethiopia	Article 10(2)(a)
18	Hungary	Article 10(2)(b)(i)
22	Ireland	Article 10(2)(a)
26	Korea (South)	Article 10(2)(a)
27	Kuwait	Article 10(2)(a)
32	Mauritius	Article 10(2)(a)
33	Morocco	Article 10(2)(a)
34	Netherlands	Article 10(3)
36	Pakistan	Article 9(2)(a)
41	Serbia	Article 10(2)(1)
44	Spain	Article 10(2)(a)
45	Sudan	Article 10(2)(a)
46	Sweden	Article 10(2)(a)(i)
47	Switzerland	Article 10(2)(a)
50	Turkey	Article 10(2)(a)
54	Saudi Arabia	Article 10(2)(a)

**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 Arab Republic of Egypt hereby chooses to apply Article 9(4).

**Notification of Existing Provisions in Listed Agreements**

Pursuant to Article 9(7) of the Convention, the Arab Republic of Egypt 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
1	Albania	Article 13(4)
2	Algeria	Article 13(4)
7	Bulgaria	Article 13(4)
8	Canada	Article 13(4)
9	China	Article 13(4)
10	Czech Republic	Article 13(4)
11	Denmark	Article 13(4)
14	France	Article 13(1)
18	Hungary	Article 13(4)
20	Indonesia	Article 13(4)
22	Ireland	Article 13(4)
25	Jordan	Article 13(4)
30	Malaysia	Article 13(4)
31	Malta	Article 13(2)
32	Mauritius	Article 13(4)
36	Pakistan	Article 13(4)
37	Palestine	Article 13(4)
38	Poland	Article 13(4)
40	Russia	Article 13(4)
41	Serbia	Article 13(4)
43	South Africa	Article 13(4)
44	Spain	Article 13(4)
45	Sudan	Article 13(4)
46	Sweden	Article 13(4)
47	Switzerland	Article 13(4)
48	Syria	Article 13(4)
49	Tunisia	Article 13(4)
50	Turkey	Article 13(4)
51	Ukraine	Article 13(2)
53	Yemen	Article 13(4)

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

***Reservation***

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

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

***Reservation***

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



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

**Notification of Existing Provisions in Listed Agreements**

Pursuant to Article 12(5) of the Convention, the Arab Republic of Egypt 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	Albania	Article 5(5)
2	Algeria	Article 5(5)(a)
3	Austria	Article IV(4)
4	Bahrain	Article 5(5)
5	Belarus	Article 5(5)
6	Belgium	Article 5(5)(a)
7	Bulgaria	Article 5(5)(a)
8	Canada	Article 5(4)
9	China	Article 5(5)
10	Czech Republic	Article 5(5)
11	Denmark	Article 5(5)
12	Ethiopia	Article 5(5)
13	Finland	Article 5(4)
14	France	Article 5(5)
15	Georgia	Article 5(5)(a)
16	Germany	Article 5(5)
17	Greece	Article 5(5)(a)
18	Hungary	Article 5(5)(a)
19	India	Article 5(4)(i)
20	Indonesia	Article 5(5)(a)
21	Iraq	Article 4(4)
22	Ireland	Article 5(6)
23	Italy	Article 5(4)
24	Japan	Article 3(4)
25	Jordan	Article 5(4)
26	Korea (South)	Article 5(5)
27	Kuwait	Article 5(5)(a)
28	Lebanon	Article 5(5)
29	Libya	Article 5(4)
30	Malaysia	Article 5(5)
31	Malta	Article 5(5)(a)
32	Mauritius	Article 5(6)(a)
33	Morocco	Article 5(4)
34	Netherlands	Article 5(5)
35	Norway	Article 5(4)
36	Pakistan	Article 5(5)(a)
37	Palestine	Article 5(4)
38	Poland	Article 5(5)
39	Romania	Article 5(4)
40	Russia	Article 5(5)(a)

41	Serbia	Article 5(5)(1)
42	Singapore	Article 5(5)
43	South Africa	Article 5(5)(a)
44	Spain	Article 5(5)(a)
45	Sudan	Article 5(5)(a)
46	Sweden	Article 5(5)
47	Switzerland	Article 5(5)
48	Syria	Article 5(4)
49	Tunisia	Article 5(5)
50	Turkey	Article 5(4)
51	Ukraine	Article 5(5)
52	United Kingdom	Article 5(4)
53	Yemen	Article 5(5)(a)
54	Saudi Arabia	Article 5(5)(a)

Pursuant to Article 12(6) of the Convention, the Arab Republic of Egypt 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	Albania	Article 5(7)
2	Algeria	Article 5(7)
3	Austria	Article IV(5)
4	Bahrain	Article 5(7)
5	Belarus	Article 5(6)
6	Belgium	Article 5(7)
7	Bulgaria	Article 5(7)
8	Canada	Article 5(5)
9	China	Article 5(7)
10	Czech Republic	Article 5(7)
11	Denmark	Article 5(6)
12	Ethiopia	Article 5(7)
13	Finland	Article 5(5)
14	France	Article 5(6)
15	Georgia	Article 5(7)
16	Germany	Article 5(7)
17	Greece	Article 5(7)
18	Hungary	Article 5(7)
19	India	Article 5(5)
20	Indonesia	Article 5(7)
21	Iraq	Article 4(5)
22	Ireland	Article 5(8)
23	Italy	Article 5(5)
24	Japan	Article 3(5)
26	Korea (South)	Article 5(6)
27	Kuwait	Article 5(6)
28	Lebanon	Article 5(7)
29	Libya	Article 5(5)
30	Malaysia	Article 5(7)
31	Malta	Article 5(7)

32	Mauritius	Article 5(8)
33	Morocco	Article 5(5)
34	Netherlands	Article 5(6)
35	Norway	Article 5(5)
36	Pakistan	Article 5(7)
37	Palestine	Article 5(7)
38	Poland	Article 5(7)
39	Romania	Article 5(5)
40	Russia	Article 5(7)
41	Serbia	Article 5(7)
42	Singapore	Article 5(6)
43	South Africa	Article 5(7)
44	Spain	Article 5(6)
45	Sudan	Article 5(7)
46	Sweden	Article 5(7)
47	Switzerland	Article 5(7)
48	Syria	Article 5(6)
49	Tunisia	Article 5(7)
50	Turkey	Article 5(5)
51	Ukraine	Article 5(7)
52	United Kingdom	Article 5(5)
53	Yemen	Article 5(8)
54	Saudi Arabia	Article 5(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 Arab Republic of Egypt hereby chooses to apply Option A under Article 13(1).

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

Pursuant to Article 13(7) of the Convention, the Arab Republic of Egypt 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	Albania	Article 5(4)
2	Algeria	Article 5(4)
3	Austria	Article IV(3)
4	Bahrain	Article 5(4)
5	Belarus	Article 5(4)
6	Belgium	Article 5(4)
7	Bulgaria	Article 5(4)
8	Canada	Article 5(3)
9	China	Article 5(4)
10	Czech Republic	Article 5(4)
11	Denmark	Article 5(4)
12	Ethiopia	Article 5(4)
13	Finland	Article 5(3)
14	France	Article 5(4)
15	Georgia	Article 5(4)
16	Germany	Article 5(4)
17	Greece	Article 5(4)
18	Hungary	Article 5(4)
19	India	Article 5(3)
20	Indonesia	Article 5(4)
21	Iraq	Article 4(3)
22	Ireland	Article 5(5)
23	Italy	Article 5(3)
24	Japan	Article 3(3)
25	Jordan	Article 5(3)
26	Korea (South)	Article 5(4)
27	Kuwait	Article 5(4)
28	Lebanon	Article 5(4)
29	Libya	Article 5(3)
30	Malaysia	Article 5(4)
31	Malta	Article 5(4)
32	Mauritius	Article 5(5)
33	Morocco	Article 5(3)
34	Netherlands	Article 5(4)
35	Norway	Article 5(3)
36	Pakistan	Article 5(4)

37	Palestine	Article 5(3)
38	Poland	Article 5(4)
39	Romania	Article 5(3)
40	Russia	Article 5(4)
41	Serbia	Article 5(4)
42	Singapore	Article 5(4)
43	South Africa	Article 5(4)
44	Spain	Article 5(4)
45	Sudan	Article 5(4)
46	Sweden	Article 5(4)
47	Switzerland	Article 5(4)
48	Syria	Article 5(3)
49	Tunisia	Article 5(4)
50	Turkey	Article 5(3)
51	Ukraine	Article 5(4)
52	United Kingdom	Article 5(3)
53	Yemen	Article 5(4)
54	Saudi Arabia	Article 5(4)

**Article 14 – Splitting-up of Contracts****Reservation**

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
22	Ireland	Article 5(4)
34	Netherlands	Article 23

**Article 16 – Mutual Agreement Procedure****Notification of Existing Provisions in Listed Agreements**

Pursuant to Article 16(6)(a) of the Convention, the Arab Republic of Egypt 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	Albania	Article 26(1), first sentence
2	Algeria	Article 26(1), first sentence
3	Austria	Article XXIV(1)
4	Bahrain	Article 25(1), first sentence
5	Belarus	Article 25(1), first sentence
6	Belgium	Article 25(1), first sentence
7	Bulgaria	Article 25(1), first sentence
8	Canada	Article 24(1), first sentence
9	China	Article 25(1), first sentence
10	Czech Republic	Article 25(1), first sentence
11	Denmark	Article 25(1), first sentence
12	Ethiopia	Article 25(1), first sentence
13	Finland	Article 25(1)
14	France	Article 26(1), first sentence
15	Georgia	Article 26(1), first sentence
16	Germany	Article 26(1), first sentence
17	Greece	Article 26(1), first sentence
18	Hungary	Article 25(1), first sentence
19	India	Article 26(1)
20	Indonesia	Article 25(1), first sentence
21	Iraq	Article 24(1)
22	Ireland	Article 25(1), first sentence
23	Italy	Article 25(1), first sentence
24	Japan	Article 22(1)
25	Jordan	Article 25(1), first sentence
26	Korea (South)	Article 25(1), first sentence
27	Kuwait (new)	Article 25(1), first sentence
28	Lebanon	Article 26(1), first sentence
29	Libya	Article 24(1)
30	Malaysia	Article 25(1), first sentence
31	Malta	Article 24(1), first sentence
32	Mauritius	Article 25(1), first sentence
33	Morocco	Article 25(1)
34	Netherlands	Article 25(1), first sentence
35	Norway	Article 25(1)
36	Pakistan	Article 25(1), first sentence
38	Poland	Article 26(1), first sentence
39	Romania	Article 26(1)
40	Russia	Article 26(1), first sentence
41	Serbia	Article 25(1), first sentence
42	Singapore	Article 25(1), first sentence

43	South Africa	Article 24(1), first sentence
44	Spain	Article 25(1), first sentence
45	Sudan	Article 25(1), first sentence
46	Sweden	Article 25(1), first sentence
47	Switzerland	Article 23(1), first sentence
48	Syria	Article 25(1), first sentence
49	Tunisia	Article 25(1), first sentence
50	Turkey	Article 25(1)
51	Ukraine	Article 26(1), first sentence
52	United Kingdom	Article 24(1)
54	Saudi Arabia	Article 24(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, the Arab Republic of Egypt 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
8	Canada	Article 24(1), second sentence
20	Indonesia	Article 25(1), second sentence
28	Lebanon	Article 26(1), second sentence
36	Pakistan	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Arab Republic of Egypt 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	Albania	Article 26(1), second sentence
2	Algeria	Article 26(1), second sentence
4	Bahrain	Article 25(1), second sentence
5	Belarus	Article 25(1), second sentence
6	Belgium	Article 25(1), second sentence
7	Bulgaria	Article 25(1), second sentence
9	China	Article 25(1), second sentence
10	Czech Republic	Article 25(1), second sentence
11	Denmark	Article 25(1), second sentence
12	Ethiopia	Article 25(1), second sentence
14	France	Article 26(1), second sentence
15	Georgia	Article 26(1), second sentence
16	Germany	Article 26(1), second sentence
17	Greece	Article 26(1), second sentence
18	Hungary	Article 25(1), second sentence
22	Ireland	Article 25(1), second sentence
23	Italy	Article 25(1), second sentence
25	Jordan	Article 25(1), second sentence



26	Korea (South)	Article 25(1), second sentence
27	Kuwait	Article 25(1), second sentence
30	Malaysia	Article 25(1), second sentence
31	Malta	Article 24(1), second sentence
32	Mauritius	Article 25(1), second sentence
34	Netherlands	Article 25(1), second sentence
38	Poland	Article 26(1), second sentence
40	Russia	Article 26(1), second sentence
41	Serbia	Article 25(1), second sentence
42	Singapore	Article 25(1), second sentence
43	South Africa	Article 24(1), second sentence
44	Spain	Article 25(1), second sentence
45	Sudan	Article 25(1), second sentence
46	Sweden	Article 25(1), second sentence
47	Switzerland	Article 23(1), second sentence
48	Syria	Article 25(1), second sentence
49	Tunisia	Article 25(1), second sentence
51	Ukraine	Article 26(1), second sentence
54	Saudi Arabia	Article 24(1), second sentence

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

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

Listed Agreement Number	Other Contracting Jurisdiction
3	Austria
37	Palestine
53	Yemen

Pursuant to Article 16(6)(c)(ii) of the Convention, the Arab Republic of Egypt considers that the following agreement **does not contain** a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Albania
2	Algeria
3	Austria
5	Belarus
6	Belgium
7	Bulgaria
8	Canada
10	Czech Republic
12	Ethiopia
13	Finland
15	Georgia
19	India
20	Indonesia
21	Iraq
22	Ireland
24	Japan

25	Jordan
29	Libya
30	Malaysia
32	Mauritius
33	Morocco
35	Norway
37	Palestine
38	Poland
39	Romania
40	Russia
42	Singapore
45	Sudan
47	Switzerland
48	Syria
49	Tunisia
50	Turkey
51	Ukraine
52	United Kingdom
53	Yemen

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

Listed Agreement Number	Other Contracting Jurisdiction
3	Austria
14	France
37	Palestine
53	Yemen

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

Listed Agreement Number	Other Contracting Jurisdiction
3	Austria
6	Belgium
22	Ireland
37	Palestine
51	Ukraine
52	United Kingdom
53	Yemen

## ***Article 17 – Corresponding Adjustments***

### ***Reservation***

Pursuant to Article 17(3)(b) of the Convention, the Arab Republic of Egypt reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements on the basis that in the absence of a provision referred to in Article 17(2) in its Covered Tax Agreement:

- i) it shall make the appropriate adjustment referred to in Article 17(1); or
- ii) its competent authority shall endeavour to resolve the case under the provisions of a Covered Tax Agreement relating to mutual agreement procedure.