Arab Republic of Egypt

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

For jurisdictions providing a provisional list:

This document contains a provisional list of expected reservations and notifications to be made by the Arab Republic of Egypt pursuant to Articles 28(7) and 29(4) of the Convention.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, the 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 الديموقراطية الشعبية لتجنب الازدواج الضريبي ومنع التهرب الضريبي بالنسبة للضرائب على الدخل ورأس المال**	**Algeria**	**Original**	17-Feb-2001	17-May-2003
3	**AGREEMENT 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**	17-Sep-1997	13-Feb-1999
5	**CONVENTION 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 PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME**	**Belarus**	**Original**	16-Jun-1998	27-May-99

6	**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**	**Belgium**	**Original**	03-Jan-1991	3-Mar-97
7	**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**	**Bulgaria**	**Original**	05-Jun-2003	11-May-04
8	**CONVENTION BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT AND THE GOVERNMENT OF Canada FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME**	**Canada**	**Original**	30-May-1983	02-Oct-1984
9	**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**	**China**	**Original**	13-Aug-1997	24-Mar-1999
10	**AGREEMENT BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT AND THE GOVERNMENT OF THE REPUBLIC OF CYPRUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME**	**Cyprus**	**Original**	19-Dec-1993	14-Mar-1995
11	**CONVENTION BETWEEN THE ARAB REPUBLIC OF EGYPT AND THE Czech Republic FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE**	**Czech Republic**	**Original**	19-Jan-1995	04-Oct-1995

	PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL				
12	**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**	**Denmark**	**Original**	09-Feb-1989	12-Apr-1990
13	**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**	**Ethiopia**	**Original**	17-Sep-2011	26-Dec-2012
14	**CONVENTION BETWEEN THK 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**	**Finland**	**Original**	01-Apr-1965	03-Mar-1966
15	**CONVENTION BETWEEN THE GOVERNMENT OF ARAB REPUBLIC OF EGYPT AND THE GOVERNMENT OF FRENCH REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL**	**France**	**Original**	19-Jun-1980	01-Oct-1982
			Amending Instrument	01-May-1999	01-Jun-2004
16	**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-May-2010	05-Sep-2013

17	**AGREEMENT BETWEEN THE ARAB REPUBLIC OF EGYPT 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-Dec-1987	22-Sep-1991
18	**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-Nov-2004	23-Aug-2006
19	**AGREEMENT BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT AND THE GOVERNMENT OF THE Hungarian People's Republic FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME**	**Hungary**	**Original**	05-Nov-1991	20-May-1994
20	**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
21	**AGREEMENT BETWEEN THE GOVERNMENT OF THE ARAB 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**	**Indonesia**	**Original**	13-May-1998	26-Feb-2002
22	**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-Mar-1968	02-Dec-1968

23	**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
24	**CONVENTION between the Government of the Arab Republic of Egypt and the Government of the Republic of Italy FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME**	**Italy**	**Original**	07-May-1979	28-Apr-1982
25	**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
26	**اتفاقية بين حكومة جمهورية مصر العربية وحكومة المملكة الأردنية الهاشمية بشأن تجنب الازدواج الضريبي ومنع التهرب من بالنسبة للضرائب علي الدخل الضرائب ورأس المال**	**Jordan**	**Original**	08-May-1996	23-Oct-1997
27	**CONVENTION BETWEEN THE GOVERNMENT OF THE ARAB 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**	**Korea (South)**	**Original**	09-Dec-1992	06-Jan-1994
28	**اتفاقية بين حكومة جمهورية مصر العربية وحكومة دولة الكويت لتجنب الازدواج الضريبي ومنع التهرب بالنسبة للضرائب علي الدخل**	**Kuwait**	**Original**	16-Dec-2014	23-Nov-2016
29	**اتفاقية بين جمهورية مصر العربية والجمهورية اللبنانية لتفادى الازدواج الضريبي ومنع التهرب من دفع الضرائب المفروضة على الدخل وراس المال**	**Lebanon**	**Original**	17-Mar-1996	22-Mar-1998
30	**اتفاقية بين جمهورية مصر العربية والجماهيرية العربية الليبية الشعبية المشتركة العظمي بشأن تجنب الازدواج الضريبي علي الدخل**	**Libya**	**Original**	03-Dec-1990	04-Jul-1991

31	**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
32	**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
33	**AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS AND THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPTFOR THE AVOIDANCE OF DOUBLE TAXATION AND PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME**	**Mauritius**	**Original**	19-Dec-2012	10-Mar-2014
34	**اتفاقية بين حكومة جمهورية مصر العربية وحكومة المملكة المغربية بشأن تجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة علي الدخل**	**Morocco**	**Original**	22-Mar-1989	21-Sep-1993
35	**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**	**Netherlands**	**Original**	21-Apr-1999	20-May-2000
36	**CONVENTION BETWEEN THE UNITED ARAB REPUBLIC AND THE ROYAL NORWEGIAN GOVERNMENT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION**	**Norway**	**Original**	20-Oct-1964	29-Jul-1965

	WITH RESPECT TO TAXES ON INCOME				
37	**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**	**Pakistan**	**Original**	16-Dec-1995	01-Sep-1998
38	**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
39	**AGREEMENT BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT AND THE GOVERNMENT OF 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**	24-Jun-1996	16-Jul-2001
40	**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
41	**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

42	**AGREEMENT BETWEEN THE GOVERMENT 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
43	**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 WITH RESPECT TO TAXES ON INCOME**	**Singapore**	**Original**	22-May-1996	27-Jan-2004
44	**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**	**South Africa**	**Original**	26-Aug-1997	16-Dec-1998
45	**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**	**Spain**	**Original**	10-Jun-2005	28-May-2006
46	**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
47	**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.**	**Sweden**	**Original**	25-Dec-1994	15-Feb-1996

48	**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**	**Switzerland**	**Original**	20-May-1987	14-Jul-1988
49	**اتفاقية بين جمهورية مصر العربية بشأن تجنب والجمهورية العربية السورية الازدواج الضريبي ومنع التهرب من الضرائب بالنسبة للضرائب علي الدخل**	**Syria**	**Original**	19-Jul-1991	01-Dec-1991
50	**اتفاقية بين حكومة جمهورية مصر العربية بشأن وحكومة الجمهورية التونسية تجنب الازدواج الضريبي ومنع التهرب فيما يتعلق بالضرائب المفروضة علي الدخل وعلي الأرباح الرأسمالية**	**Tunisia**	**Original**	08-Dec-1989	02-Jan-1991
51	**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-Dec-1993	31-Dec-1996
52	**AGREEMENT BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT AND THE GOVERNMENT OF THE REPUBLIC OF UKRAINE FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL**	**Ukraine**	**Original**	29-Mar-1997	27-Feb-2002
53	**اتفاقية بين حكومة جمهورية مصر العربية وحكومة دولة الامارات العربية المتحدة بشأن تجنب الازدواج الضريبي ومنع التهرب من الضرائب بالنسبة للضرائب علي الدخل**	**UAE**	**Original**	12-Apr-1994	16-Jul-1995
54	**CONVENTION BETWEEN THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT AND THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORHERN 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

55	**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-Dec-1997	02-Aug-2000

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 5(3)(4)
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	Cyprus	Article 4(3)(4)
11	Czech Republic	Article 4(3)
12	Denmark	Article 4(3)
13	Ethiopia	Article 4(3)
14	Finland	Article 4(3)
15	France	Article 4(3)
16	Georgia	Article 4(3)
17	Germany	Article 4(3)
18	Greece	Article 4(3)
19	Hungary	Article 4(3)
20	India	Article 4(3)
21	Indonesia	Article 4(3)(4)
22	Iraq	Article 3(3)
23	Ireland	Article 4(3)(4)
24	Italy	Article 4(3)
26	Jordan	Article 4(3)(4)
27	Korea (South)	Article 4(3)
28	Kuwait	Article 4(4)
29	Lebanon	Article 4(3)
30	Libya	Article 4(3)(4)
31	Malaysia	Article 4(3)
32	Malta	Article 4(3)
33	Mauritius	Article 4(3)
34	Morocco	Article 4(3)(4)

35	Netherlands	Article 4(3)
36	Norway	Article 4(3)
37	Pakistan	Article 4(2)(e)
38	Palestine	Article 4(3)
39	Poland	Article 4(3)
40	Romania	Article 4(3)
41	Russia	Article 4(3)(4)
42	Serbia	Article 4(3)
43	Singapore	Article 4(3)(4)
44	South Africa	Article 4(3)
45	Spain	Article 4(3)
46	Sudan	Article 4(3)
47	Sweden	Article 4(3)(4)
48	Switzerland	Article 4(3)
49	Syria	Article 4(3)(4)(a)
50	Tunisia	Article 4(3)(4)
51	Turkey	Article 4(3)
52	Ukraine	Article 4(3)(4)
53	UAE	Article 4(3)(4)
54	United Kingdom	Article 4(3)
55	Yemen	Article 4(3)(4)

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, 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 و حكومة 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	رغبة في عقد اتفاقية لتجنب الازدواج الضريبي على الضرائب المفروضة على الدخل، تم الاتفاق بين حكومة مصر العربية وحكومة دولة البحرين
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	Cyprus	desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

11	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
12	Denmark	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income
13	Ethiopia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	Finland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
15	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,
16	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,
17	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,
18	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:
19	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
20	India	Desiring to conclude a Convention for avoidance of double taxation with respect to taxes on income,
21	Indonesia	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
22	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
23	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,
24	Italy	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and to prevent fiscal evasion
25	Japan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
26	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
27	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,

28	Kuwait (new)	ان حكومة جمهورية مصر العربية وحكومة دولة الكويت والمشار اليهما فيما بعد بالدولتين المتعاقدتين؛ رغبة منهما في تعزيز علاقتهما الاقتصادية المتبادلة من خلال ابرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب من الضرائب على الدخل؛
29	Lebanon	إن حكومة جمهورية مصر العربية وحكومة الجمهورية اللبنانية: رغبة منهما في توثيق التعاون الاقتصادي بينهما وتعزيزه عن طريق عقد اتفاقية لتفادى الازدواج الضريبى ومنع التهرب من دفع الضرائب المفروضة على الدخل وراس المال ،
30	Libya	رغبة في عقد اتفاقية لتجنب الازدواج الضريبي بالنسبة للضرائب المفروضة على الدخل تم الاتفاق بين حكومة جمهورية مصر العربية والجماهيرية العربية الليبية الشعبية الاشتراكية
31	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
32	Malta	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income;
33	Mauritius	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
34	Morocco	رغبة في عقد إتفاقية لتجنب الإزدواج الضريبي ومنع التهرب من الضرائب المفروضة علي الدخل. تم الإتفاق بين حكومة جمهورية مصر العربية وحكومة المملكة
35	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,
36	Norway	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
37	Pakistan	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
38	Palestine	إن حكومة جمهورية مصر العربية ومنظمة التحرير الفلسطينية والمشار إليهما فيما بعد" بالطرفين المتعاقدتين " ؛ إيمانا منهما بأهمية العمل العربي المشترك وانسجاما 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 علي الدخل ورأس المال.
39	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,
40	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:"

41	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>,
42	Serbia	ان حكومة جمهورية مصر العربية و مجلس وزراء صربيا و الجبل الأسود رغبة منهما فى إبرام إتفاق لتجنب الأزدواج الضريبى بالنسبة للضرائب على الدخل
43	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	South Africa	desiring to promote and strengthen the economic relations between the two countries,
45	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,
46	Sudan	ان حكومة جمهورية مصر العربية وحكومة جمهورية السودان والمشار إليهما فيما بعد بالدولتين المتعاقدتين؛ رغبة منهما في عقد اتفاق لتجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة علي الدخل
47	Sweden	desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
48	Switzerland	DESIRING to conclude a Convention for the avoidance of double taxation with respect to taxes on income
49	Syria	رغبة في عقد اتفاقية لتجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة علي الدخل تم الاتفاق بين حكومة جمهورية مصر العربية وحكومة الجمهورية العربية السورية
50	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
51	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
52	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,
53	UAE	ان حكومة جمهورية مصر العربية وحكومة دولة الامارات العربية المتحدة رغبة منهما في تعزيز الروابط الأخوية وتنمية العلاقات الاقتصادية المتبادلة بينهما عن طريق عقد اتفاقية لتجنب الازدواج الضريبي ومنع التهرب من الضرائب بالنسبة للضرائب على الدخل فقد اتفقتا
54	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;
55	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

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	Cyprus
11	Czech Republic
12	Denmark
13	Ethiopia
14	Finland
15	France
16	Georgia
17	Germany
18	Greece
19	Hungary
20	India
21	Indonesia
22	Iraq
23	Ireland
24	Italy
25	Japan
26	Jordan
27	Korea (South)
30	Libya
31	Malaysia
32	Malta
33	Mauritius
34	Morocco
35	Netherlands
36	Norway
37	Pakistan

39	Poland
42	Serbia
43	Singapore
45	Spain
46	Sudan
47	Sweden
48	Switzerland
49	Syria
50	Tunisia
51	Turkey
54	United Kingdom

Article 7 – Prevention of Treaty Abuse

No Reservation

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, 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
13	Ethiopia	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
6	Belgium	Article 10(2)(b)
11	Czech Republic	Article 10(2)(a)
12	Denmark	Article 10(2)(a)
13	Ethiopia	Article 10(2)(a)
19	Hungary	Article 10(2)(b)
23	Ireland	Article 10(2)(a)
27	Korea (South)	Article 10(2)(a)
28	Kuwait	Article 10(2)(a)
33	Mauritius	Article 10(2)(a)
34	Morocco	Article 10(2)(a)
35	Netherlands	Article 10(3)
42	Serbia	Article 10(2)(1)
45	Spain	Article 10(2)(a)
46	Sudan	Article 10(2)(a)
47	Sweden	Article 10(2)(a)
48	Switzerland	Article 10(2)(a)
51	Turkey	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)
4	Bahrain	Article 14 (4)
7	Bulgaria	Article 13(4)
8	Canada	Article 13(4)
9	China	Article 13(4)
10	Cyprus	Article 13(4)
11	Czech Republic	Article 13(4)
12	Denmark	Article 13(4)
21	Indonesia	Article 13(4)
19	Hungary	Article 13(4)
23	Ireland	Article 13(4)
26	Jordan	Article 13(4)
31	Malaysia	Article 13(4)
32	Malta	Article 13(2)
33	Mauritius	Article 13(4)
37	Pakistan	Article 13(4)
38	Palestine	Article 13(4)
39	Poland	Article 13(4)
41	Russia	Article 13(4)
42	Serbia	Article 13(4)
44	South Africa	Article 13(4)
45	Spain	Article 13(4)

46	Sudan	Article 13(4)
47	Sweden	Article 13(4)
48	Switzerland	Article 13(4)
49	Syria	Article 13(4)
50	Tunisia	Article 13(4)
51	Turkey	Article 13(4)
52	Ukraine	Article 13(2)
53	UAE	Article 13(4)
55	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 6(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	Cyprus	Article 5(5)(a)
11	Czech Republic	Article 5(5)
12	Denmark	Article 5(5)
13	Ethiopia	Article 5(5)
14	Finland	Article 5(4)
15	France	Article 5(5)
16	Georgia	Article 5(5)(a)
17	Germany	Article 5(5)
18	Greece	Article 5(5)(a)
19	Hungary	Article 5(5)(a)
20	India	Article 5(4)(i)
21	Indonesia	Article 5(5)(a)
22	Iraq	Article 4(4)
23	Ireland	Article 5(6)
24	Italy	Article 5(4)
25	Japan	Article 3(4)
26	Jordan	Article 5(4)
27	Korea (South)	Article 5(5)
28	Kuwait	5(5)(a)
29	Lebanon	Article 5(5)
30	Libya	Article 5(4)
31	Malaysia	Article 5(5)
32	Malta	Article 5(5)(a)

33	Mauritius	Article 5(6)(a)
34	Morocco	Article 5(4)
35	Netherlands	Article 5(5)
36	Norway	Article 5(4)
37	Pakistan	Article 5(5)(a)
38	Palestine	Article 5(4)
39	Poland	Article 5(5)
40	Romania	Article 5(4)
41	Russia	Article 5(5)(a)
42	Serbia	Article 5(5(1)
43	Singapore	Article 5(5)
44	South Africa	Article 5(5)(a)
45	Spain	Article 5(5)(a)
46	Sudan	Article 5(5)(a)
47	Sweden	Article 5(5)
48	Switzerland	Article 5(5)
49	Syria	Article 5(4)
50	Tunisia	Article 5(5)
51	Turkey	Article 5(4)
52	Ukraine	Article 5(5)
53	UAE	Article 5(4)
54	United Kingdom	Article 5(4)
55	Yemen	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 6(6)
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	Cyprus	Article 5(7)
11	Czech Republic	Article 5(7)
12	Denmark	Article 5(6)

13	Ethiopia	Article 5(7)
14	Finland	Article 5(5)
15	France	Article 5(6)
16	Georgia	Article 5(7)
17	Germany	Article 5(7)
18	Greece	Article 5(7)
19	Hungary	Article 5(7)
20	India	Article 5(5)
21	Indonesia	Article 5(7)
22	Iraq	Article 4(5)
23	Ireland	Article 5(8)
24	Italy	Article 5(5)
25	Japan	Article 3(5)
27	Korea (South)	Article 5(6)
28	Kuwait	Article 5(6)
29	Lebanon	Article 5(7)
30	Libya	Article 5(5)
31	Malaysia	Article 5(7)
32	Malta	Article 5(7)
33	Mauritius	Article 5(8)
34	Morocco	Article 5(5)
35	Netherlands	Article 5(6)
36	Norway	Article 5(5)
37	Pakistan	Article 5(7)
38	Palestine	Article 5(7)
39	Poland	Article 5(7)
40	Romania	Article 5(5)
41	Russia	Article 5(7)
42	Serbia	Article 5(7)
43	Singapore	Article 5(6)
44	South Africa	Article 5(7)
45	Spain	Article 5(6)
46	Sudan	Article 5(7)
47	Sweden	Article 5(7)
48	Switzerland	Article 5(7)
49	Syria	Article 5(6)
50	Tunisia	Article 5(7)
51	Turkey	Article 5(5)
52	Ukraine	Article 5(7)
53	UAE	Article 5(5)
54	United Kingdom	Article 5(5)
55	Yemen	Article 5(8)

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 6(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	Cyprus	Article 5(4)
11	Czech Republic	Article 5(4)
12	Denmark	Article 5(4)
13	Ethiopia	Article 5(4)
14	Finland	Article 5(3)
15	France	Article 5(4)

16	Georgia	Article 5(4)
17	Germany	Article 5(4)
18	Greece	Article 5(4)
19	Hungary	Article 5(4)
20	India	Article 5(3)
21	Indonesia	Article 5(4)
22	Iraq	Article 4(3)
23	Ireland	Article 5(5)
24	Italy	Article 5(3)
25	Japan	Article 3(3)
26	Jordan	Article 5(3)
27	Korea (South)	Article 5(4)
28	Kuwait	Article 5(4)
29	Lebanon	Article 5(4)
30	Libya	Article 5(3)
31	Malaysia	Article 5(4)
32	Malta	Article 5(4)
33	Mauritius	Article 5(5)
34	Morocco	Article 5(3)
35	Netherlands	Article 5(4)
36	Norway	Article 5(3)
37	Pakistan	Article 5(4)
38	Palestine	Article 5(3)
39	Poland	Article 5(4)
40	Romania	Article 5(3)

41	Russia	Article 5(4)
42	Serbia	Article 5(4)
43	Singapore	Article 5(4)
44	South Africa	Article 5(4)
45	Spain	Article 5(4)
46	Sudan	Article 5(4)
47	Sweden	Article 5(4)
48	Switzerland	Article 5(4)
49	Syria	Article 5(3)
50	Tunisia	Article 5(4)
51	Turkey	Article 5(3)
52	Ukraine	Article 5(4)
53	UAE	Article 5(3)
54	United Kingdom	Article 5(3)
55	Yemen	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
23	Ireland	Article 5(4)
35	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 27(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	Cyprus	Article 25(1), first sentence
11	Czech Republic	Article 25(1), first sentence
12	Denmark	Article 25(1), first sentence
13	Ethiopia	Article 25(1), first sentence
14	Finland	Article 25(1)
15	France	Article 26(1), first sentence
16	Georgia	Article 26(1), first sentence
17	Germany	Article 26(1), first sentence
18	Greece	Article 26(1), first sentence
19	Hungary	Article 25(1), first sentence
20	India	Article 26(1)
21	Indonesia	Article 25(1), first sentence
22	Iraq	Article 24(1)
23	Ireland	Article 25(1), first sentence
24	Italy	Article 25(1), first sentence
25	Japan	Article 22(1)
26	Jordan	Article 25(1), first sentence
27	Korea (South)	Article 25(1), first sentence
28	Kuwait (new)	Article 25(1), first sentence
29	Lebanon	Article 26(1), first sentence
30	Libya	Article 24(1)
31	Malaysia	Article 25(1), first sentence
32	Malta	Article 24(1), first sentence

33	Mauritius	Article 25(1), first sentence
34	Morocco	Article 25(1)
35	Netherlands	Article 25(1), first sentence
36	Norway	Article 25(1)
37	Pakistan	Article 25(1), first sentence
39	Poland	Article 26(1), first sentence
40	Romania	Article 26(1)
41	Russia	Article 26(1), first sentence
42	Serbia	Article 25(1), first sentence
43	Singapore	Article 25(1), first sentence
44	South Africa	Article 24(1), first sentence
45	Spain	Article 25(1), first sentence
46	Sudan	Article 25(1), first sentence
47	Sweden	Article 25(1), first sentence
48	Switzerland	Article 23(1), first sentence
49	Syria	Article 25(1), first sentence
50	Tunisia	Article 25(1), first sentence
51	Turkey	Article 25(1)
52	Ukraine	Article 26(1), first sentence
53	UAE	Article 27(1)
54	United Kingdom	Article 24(1)

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
21	Indonesia	Article 25(1), second sentence
29	Lebanon	Article 26(1), second sentence
37	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 27(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	Cyprus	Article 25(1), second sentence
11	Czech Republic	Article 25(1), second sentence
12	Denmark	Article 25(1), second sentence
13	Ethiopia	Article 25(1), second sentence
15	France	Article 26(1), second sentence
16	Georgia	Article 26(1), second sentence
17	Germany	Article 26(1), second sentence
18	Greece	Article 26(1), second sentence
19	Hungary	Article 25(1), second sentence
23	Ireland	Article 25(1), second sentence
24	Italy	Article 25(1), second sentence
26	Jordan	Article 25(1), second sentence
27	Korea (South)	Article 25(1), second sentence
28	Kuwait	Article 25(1), second sentence
31	Malaysia	Article 25(1), second sentence
32	Malta	Article 24(1), second sentence
33	Mauritius	Article 25(1), second sentence
35	Netherlands	Article 25(1), second sentence
39	Poland	Article 26(1), second sentence
41	Russia	Article 26(1), second sentence
42	Serbia	Article 25(1), second sentence
43	Singapore	Article 25(1), second sentence
44	South Africa	Article 24(1), second sentence
45	Spain	Article 25(1), second sentence
46	Sudan	Article 25(1), second sentence
47	Sweden	Article 25(1), second sentence
48	Switzerland	Article 23(1), second sentence
49	Syria	Article 25(1), second sentence
50	Tunisia	Article 25(1), second sentence
52	Ukraine	Article 26(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
38	Palestine
55	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	Cyprus
11	Czech Republic
13	Ethiopia
14	Finland
16	Georgia
20	India
21	Indonesia
22	Iraq
23	Ireland
25	Japan
26	Jordan
30	Libya
31	Malaysia
33	Mauritius
34	Morocco
36	Norway
38	Palestine
39	Poland
40	Romania
41	Russia

43	Singapore
46	Sudan
48	Switzerland
49	Syria
50	Tunisia
51	Turkey
52	Ukraine
54	United Kingdom
55	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
15	France
38	Palestine
53	UAE
55	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
8	Canada
23	Ireland
38	Palestine
52	Ukraine
54	United Kingdom
55	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.