

Federal Republic of Germany

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

This document contains a provisional list of expected reservations and notifications to be made by the Federal Republic of Germany 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 Federal Republic of Germany 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	Abkommen zwischen der Bundesrepublik Deutschland und der Republik Österreich zur Vermeidung der Doppelbesteuerung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen Agreement between the Federal Republic of Germany and the Republic of Austria for the avoidance of Double Taxation with respect to Taxes on Income and on Capital ¹	The Republic of Austria	Original	24-08-2000	18-08-2002
			Amending Instrument (a)	29-12-2010	01-03-2012
2	Agreement between the Federal Republic of Germany and the Republic of Bulgaria for the Avoidance of Double Taxation and of Tax Evasion with respect to Taxes on Income and on Capital	The Republic of Bulgaria	Original	25-01-2010	21-12-2010
3	Agreement between the Federal Republic of Germany and the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	The People's Republic of China	Original	28-03-2014	06-04-2016
4	Agreement between the Federal Republic of Germany and the Republic of Costa Rica for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	The Republic of Costa Rica	Original	13-02-2014	10-08-2016

¹ Non-official translation. The DTA between the Federal Republic of Germany and the Republic of Austria was concluded in German language only.

5	<p>Agreement between the Federal Republic of Germany and the Republic of Croatia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital²</p> <p>Abkommen zwischen der Bundesrepublik Deutschland und der Republik Kroatien zur Vermeidung der Doppelbesteuerung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen</p>	The Republic of Croatia	Original	06-02-2006	20-12-2006
6	<p>Agreement between the Federal Republic of Germany and the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital</p>	The Republic of Cyprus	Original	18-02-2011	16-12-2011
7	<p>Agreement between the Federal Republic of Germany and the Czechoslovak Socialist Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital³</p> <p>Abkommen zwischen der Bundesrepublik Deutschland und der Tschechoslowakischen Sozialistischen Republik zur Vermeidung der Doppelbesteuerung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen</p>	<p>The Czechoslovak Socialist Republic</p> <p>Successor State: The Czech Republic</p>	Original ⁴	19-12-1980	17-11-1983

² Non-official translation. The DTA between the Federal Republic of Germany and the Republic of Croatia was concluded in German and Croatian language only.

³ Non-official translation. The DTA between the Federal Republic of Germany and the Czechoslovak Socialist Republic was concluded in German and Czech language only.

⁴ DTA between Germany and the former Czechoslovak Socialist Republic continues.

8	<p>Agreement between the Federal Republic of Germany and the Kingdom of Denmark for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital as well as Estates, Inheritances and Gifts and Assistance in Tax Matters (German-Danish Treaty)⁵</p> <p>Abkommen zwischen der Bundesrepublik Deutschland und dem Königreich Dänemark zur Vermeidung der Doppelbesteuerung bei den Steuern vom Einkommen und vom Vermögen sowie bei Nachlaß-, Erbschaft und Schenkungsteuern und zur Beistandsleistung in Steuersachen (Deutsch-dänisches Steuerabkommen)</p>	The Kingdom of Denmark	Original	22-11-1995	25-12-1996
9	<p>Agreement between the Federal Republic of Germany and the Republic of Estonia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital</p>	The Republic of Estonia	Original	29-11-1996	30-12-1998
10	<p>Agreement between the Federal Republic of Germany and the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income⁶</p> <p>Abkommen zwischen der Bundesrepublik Deutschland und der Republik Finnland zur Vermeidung der Doppelbesteuerung und zur Verhinderung der Steuerverkürzung auf dem Gebiet der Steuern vom Einkommen</p>	The Republic of Finland	Original	19-02-2016	N/A

⁵ Non-official translation. The DTA between the Federal Republic of Germany and the Kingdom of Denmark was concluded in German and Danish language only.

⁶ Non-official translation. The DTA between the Federal Republic of Germany and the Republic of Finland was concluded in German and Finnish language only.

11	Agreement between the Federal Republic of Germany and the French Republic for the Avoidance of Double Taxation and mutual Assistance with respect to Taxes on Income and on Capital as well as Trade Tax and Real Estate Tax ⁷ Abkommen zwischen der Bundesrepublik Deutschland und der französischen Republik zur Vermeidung der Doppelbesteuerung und über gegenseitige Amts- und Rechtshilfe auf dem Gebiete der Steuern vom Einkommen und vom Vermögen sowie der Gewerbesteuer und der Grundsteuern	The French Republic	Original	21-07-1959	04-11-1961
			Amending Instrument (a)	09-06-1969	08.10.1970
			Amending Instrument (b)	28-09-1989	01-10-1990
			Amending Instrument (c)	20-12-2001	01-06-2003
			Amending Instrument (d)	31-03-2015	24-12-2015
12	Agreement between the Federal Republic of Germany and the Republic of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	The Republic of Hungary	Original	28-02-2011	30-12-2011
13	Agreement between the Federal Republic of Germany and Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Ireland	Original	30-03-2011	28-11-2012
			Amending Instrument (a)	03-12-2014	30-12-2015
14	Agreement between the Federal Republic of Germany and the State of Israel for the Avoidance of Double Taxation and of Tax Evasion with respect to Taxes on Income and on Capital	The State of Israel	Original	21-08-2014	09-05-2016

⁷ Non-official translation. The DTA between the Federal Republic of Germany and the French Republic was concluded in German and French language only.

15	<p>Agreement between the Federal Republic of Germany and the Italian Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and for the Prevention of Fiscal Evasion⁸</p> <p>Abkommen zwischen der Bundesrepublik Deutschland und der Italienischen Republik zur Vermeidung der Doppelbesteuerung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen und zur Verhinderung der Steuerverkürzung</p>	The Italian Republic	Original	18-10-1989	27-12-1992
16	<p>Agreement between the Federal Republic of Germany and Japan for the Elimination of Double Taxation with respect to Taxes on Income and to certain other Taxes and the Prevention of Tax Evasion and Avoidance</p>	Japan	Original	17-12-2015	28-10-2016
17	<p>Agreement between the Federal Republic of Germany and the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital</p>	The Republic of Korea	Original	10-03-2000	31-10-2002
18	<p>Agreement between the Federal Republic of Germany and the Republic of Latvia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital</p>	The Republic of Latvia	Original	21-02-1997	26-09-1998

⁸ Non-official translation. The DTA between the Federal Republic of Germany and the Italian Republic was concluded in German and Italian language only.

19	<p>Abkommen zwischen der Bundesrepublik Deutschland und dem Fürstentum Liechtenstein zur Vermeidung der Doppelbesteuerung und der Steuerverkürzung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen</p> <p>Agreement between the Federal Republic of Germany and the Principality of Liechtenstein for the avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital⁹</p>	The Principality of Liechtenstein	Original	17-11-2011	19-12-2012
20	<p>Agreement between the Federal Republic of Germany and the Republic of Lithuania for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital</p>	The Republic of Lithuania	Original	22-07-1997	11-11-1998
21	<p>Agreement between the Federal Republic of Germany and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Tax Fraud with respect to Taxes on Income and on Capital¹⁰</p> <p>Abkommen zwischen der Bundesrepublik Deutschland und dem Großherzogtum Luxemburg zur Vermeidung der Doppelbesteuerung und Verhinderung der Steuerhinterziehung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen</p>	The Grand Duchy of Luxembourg	Original	23-04-2012	30-09-2013
22	<p>Agreement between the Federal Republic of Germany and Malta for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital</p>	Malta	Original	08-03-2001	27-12-2001
			Amending Instrument (a)	17-06-2010	19-05-2011

⁹ Non-official translation. The DTA between the Federal Republic of Germany and the Principality of Liechtenstein was concluded in German language only.

¹⁰ Non-official translation. The DTA between the Federal Republic of Germany and the Grand Duchy of Luxembourg was concluded in German language only.

23	Agreement between the Federal Republic of Germany and the Republic of Mauritius for the Avoidance of Double Taxation and of Tax Evasion with respect to Taxes on Income	The Republic of Mauritius	Original	07-10-2011	07-12-2012
24	Agreement between The Federal Republic of Germany and The United Mexican States for the Avoidance of Double Taxation and of Tax Evasion with respect to Taxes on Income and on Capital	The United Mexican States	Original	09-07-2008	15-10-2009
25	Agreement between the Federal Republic of Germany and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal evasion with respect to taxes on income. ¹¹ Abkommen zwischen der Bundesrepublik Deutschland und dem Königreich der Niederlande zur Vermeidung der Doppelbesteuerung und zur Verhinderung der Steuerverkürzung auf dem Gebiet der Steuern vom Einkommen	The Kingdom of the Netherlands	Original	12-04-2012	01-12-2015
			Amending Instrument (a)	11-01-2016	31-12-2016
26	Agreement between the Federal Republic of Germany and New Zealand For the Avoidance of Double Taxation And the Prevention of Fiscal Evasion With Respect to Taxes on Income and Certain Other Taxes	New Zealand	Original	20-10-1978	21-12-1980
27	Convention between the Federal Republic of Germany and Romania for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Romania	Original	04-07-2001	17-12-2003

¹¹ Non-official translation. The DTA between the Federal Republic of Germany and the Kingdom of the Netherlands was concluded in German and Dutch language only.

28	Abkommen zwischen der Bundesrepublik Deutschland und der Russischen Föderation zur Vermeidung der Doppelbesteuerung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen	The Russian Federation	Original	29-05-1996	30-12-1996
	Agreement between The Federal Republic of Germany and The Russian Federation for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital ¹²		Amending Instrument (a)	15-10-2007	15-05-2009
29	Agreement between the Federal Republic of Germany and the Czechoslovak Socialist Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital ¹³ Abkommen zwischen der Bundesrepublik Deutschland und der Tschechoslowakischen Sozialistischen Republik zur Vermeidung der Doppelbesteuerung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen	The Czechoslovak Socialist Republic Successor State: The Republic of Slovakia	Original ¹⁴	19-12-1980	17-11-1983
30	Agreement between the Federal Republic of Germany and the Republic of Slovenia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	The Republic of Slovenia	Original	03-05-2006	19-12-2006
			Amending Instrument (a)	17-05-2011	30-07-2012

¹² Non-official translation. The DTA between the Federal Republic of Germany and the Russian Federation was concluded in German and Russian language only.

¹³ Non-official translation. The DTA between the Federal Republic of Germany and The Czechoslovak Socialist Republic was concluded in German and Czech language only.

¹⁴ DTA between Germany and the former Czechoslovak Socialist Republic continues.

31	Agreement between the Federal Republic of Germany and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital ¹⁵ Abkommen zwischen der Bundesrepublik Deutschland und dem Königreich Spanien zur Vermeidung der Doppelbesteuerung und zur Verhinderung der Steuerverkürzung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen	The Kingdom of Spain	Original	03-02-2011	18-10-2012
32	Agreement between the Federal Republic of Germany and the Republic of Turkey for the Avoidance of Double Taxation and of Tax Evasion with respect to taxes on Income	The Republic of Turkey	Original	19-09-2011	01-08-2012
33	Agreement between the Federal Republic of Germany and the United Arab Emirates for the Avoidance of Double Taxation and of Tax Evasion with respect to Taxes on Income	The United Arab Emirates	Original	01-07-2010	14-07-2011
34	Convention between the Federal Republic of Germany and 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 on Capital	The United Kingdom of Great Britain and Northern Ireland	Original	30-03-2010	30-12-2010
			Amending Instrument (a)	17-03-2014	29-12-2015
35	Convention between the Federal Republic of Germany and the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital and to certain other Taxes	The United States of America	Original	29-08-1989	21-08-1991
			Amending Instrument (a)	01-06-2006	28-12-2007

¹⁵ Non-official translation. The DTA between the Federal Republic of Germany and the Kingdom of Spain was concluded in German and Spanish language only.

Article 3 – Transparent Entities

Reservation

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

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, the Federal Republic of Germany reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 6 – Purpose of a Covered Tax Agreement

Reservation

Pursuant to Article 6(4) of the Convention, the Federal Republic of Germany reserves the right for Article 6(1) not to apply to its Covered Tax Agreements that already contain preamble language describing the intent of the Contracting Jurisdictions to eliminate double taxation without creating opportunities for non-taxation or reduced taxation, whether that language is limited to cases of tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in the Covered Tax Agreement for the indirect benefit of residents of third jurisdictions) or applies more broadly. The following agreements contain preamble language that is within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
16	Japan	Desiring to further develop their economic relationship and to enhance their cooperation in tax matters, Intending to conclude a new Agreement for the elimination of double taxation with respect to taxes on income and to certain other taxes without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third States)
25	The Kingdom of the Netherlands	Von dem Wunsch geleitet, ihre beiderseitigen wirtschaftlichen Beziehungen weiterzuentwickeln, ihre Zusammenarbeit in Steuersachen zu vertiefen und eine wirksame und zutreffende Steuererhebung zu gewährleisten, in der Absicht, die jeweiligen Besteuerungsrechte gegenseitig so abzugrenzen, dass sowohl Doppelbesteuerung wie auch Nichtbesteuerungen oder durch Steuerumgehung oder Steuerhinterziehung verminderte Besteuerungen vermieden werden Geleid door de wens hun economische betrekkingen verder te ontwikkelen, hun samenwerking op het gebied van belastingzaken te verbeteren en een doeltreffende en juiste belastingheffing te waarborgen, Voornemens hun respectieve heffingsbevoegdheden zodanig toe te wijzen dat zowel dubbele heffing als niet-heffing of verminderde heffing van belasting door middel van het vermijden of ontgaan van belastingen wordt vermeden

Notification of Existing Preamble Language in Listed Agreements

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

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
3	The People's Republic of China	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,
5	The Republic of Croatia	Von dem Wunsch geleitet, ein Abkommen zur Vermeidung der Doppelbesteuerung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen zu schließen Želeći sklopiti Ugovor o izbjegavanju dvostrukog oporezivanja porezima na dohodak i na imovinu
6	The Republic of Cyprus	Desiring to avoid double taxation with respect to taxes on income and capital and to prevent fiscal evasion
7	The Czech Republic	von dem Wunsch geleitet, ein Abkommen zur Vermeidung der Doppelbesteuerung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen zu schließen Přejice si uzavřít smlouvu o zamezení dvojího zdanění v oboru dani z příjmu a z majetku
8	The Kingdom of Denmark	Von dem Wunsch geleitet, durch ein neues Abkommen, das den heutigen Beziehungen zwischen beiden Staaten und den Entwicklungen im Steuerrecht Rechnung trägt, die Doppelbesteuerung zu vermeiden und sich gegenseitig Beistand in Steuersachen zu leisten Som ønsker at undgå dobbeltbeskatning og at yde hinanden bistand I skattesager ved at indgå en ny overenskomst, som er i overensstemmelse med de gældende forhold mellem de to stater og med udviklingen I skattelovgivningen
10	The Republic of Finland	jotka haluavat tehdä sopimuksen tuloveroja koskevan kaksinkertaisen verotuksen välttämiseksi ja veron kiertämisen estämiseksi, <von dem Wunsch geleitet, ein Abkommen> zur Vermeidung der Doppelbesteuerung und zur Verhinderung der Steuerverkürzung <auf dem Gebiet der Steuern vom Einkommen zu schließen>
11	The French Republic	Désireux d'éviter les doubles impositions
13	Ireland	Desiring to conclude a new agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

15	The Italian Republic	<p>Von dem Wunsch geleitet, durch ein neues Abkommen die Doppelbesteuerung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen zu vermeiden und die Steuerverkürzung zu verhindern</p> <p>Desiderose di evitare le doppie imposizioni in materia di imposte sul reddito e sul patrimonio e di prevenire le evasioni fiscali mediante una nuova Convenzione</p>
17	The Republic of Korea	<p><Desiring to promote their mutual economic relations> by avoiding double taxation and preventing fiscal evasion,</p>
19	The Principality of Liechtenstein	<p><in der Erkenntnis, dass die gut entwickelten wirtschaftlichen Beziehungen zwischen den beiden Vertragsstaaten weitergehende Zusammenarbeit verlangen,</p> <p>in Anbetracht des Wunsches der Vertragsstaaten, ihre Beziehung weiter zu entwickeln, indem sie zu beiderseitigem Nutzen im Bereich der Besteuerung zusammenarbeiten,</p> <p>vor dem Hintergrund des am 2. September 2009 geschlossenen Abkommens zwischen der Regierung der Bundesrepublik Deutschland und der Regierung des Fürstentums Liechtenstein über den Informationsaustausch in Steuersachen,></p> <p>in Anbetracht des Wunsches der Vertragsstaaten, ein Abkommen zur Vermeidung der Doppelbesteuerung und der Steuerverkürzung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen abzuschließen</p> <p><Noting that the well-developed economic relations between both Contracting States need further cooperation</p> <p>Recognising the Desire of the Contracting States to enhance their bilateral relation by cooperating in the Area of Tax Matters for mutual Benefit.</p> <p>In the light of the Agreement between the Government of the Federal Republic of Germany and the Government of the Principality of Liechtenstein for the Exchange of Information in Tax Matters, signed on 2nd September 2009.></p> <p>Recognising the Desire of the Contracting States to conclude an Agreement for the elimination of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital¹⁶</p>
23	The Republic of Mauritius	<p>Desiring to conclude an Agreement for the avoidance of double taxation and of tax evasion with respect to taxes on income</p>
26	New Zealand	<p>Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Certain other Taxes,</p>

¹⁶ Non-official translation. The DTA between the Federal Republic of Germany and the Principality of Liechtenstein was concluded in German language only.

28	The Russian Federation	<p>руководствуясь желанием заключить Соглашение об избежании двойного налогообложения в отношении налогов на доходы и имущество,</p> <p>vom Wunsch geleitet, ein Abkommen zur Vermeidung der Doppelbesteuerung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen abzuschließen</p> <p>(non-official translation: Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on Income and on capital,)</p>
29	The Republic of Slovakia	<p>von dem Wunsch geleitet, ein Abkommen zur Vermeidung der Doppelbesteuerung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen zu schließen</p> <p>Přejice si uzavřít smlouvu o zamezení dvojího zdanění v oboru dani z příjmu a z majetku</p>
31	The Kingdom of Spain	<p>Von dem Wunsch geleitet, ein Abkommen zur Vermeidung der Doppelbesteuerung und zur Verhinderung der Steuerverkürzung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen zu schließen</p> <p>Deseando concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de Impuestos sobre la Renta y sobre el Patrimonio</p>
34	The United Kingdom of Great Britain and Northern Ireland	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 on capital;
35	The United States of America	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 and to certain other taxes

Article 7 – Prevention of Treaty Abuse

Reservation

Pursuant to Article 7(15)(b) of the Convention, the Federal Republic of Germany reserves the right for Article 7(1) not to apply to its Covered Tax Agreements that already contain provisions that deny all of the benefits that would otherwise be provided under the Covered Tax Agreement where the principal purpose or one of the principal purposes of any arrangement or transaction, or of any person concerned with an arrangement or transaction, was to obtain those benefits. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	The People's Republic of China	Article 29(1)
14	The State of Israel	Article 26(2)
16	Japan	Article 21(8)
23	The Republic of Mauritius	Article 22(1)

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the Federal Republic of Germany considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contains 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
17	The Republic of Korea	Article 27(2)
34	The United Kingdom of Great Britain and Northern Ireland	Article 10(6), Article 11(5), Article 12(5) and Article 21(5)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(b)(i) of the Convention, the Federal Republic of Germany reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements to the extent that the provisions described in Article 8(1) already include a minimum holding period. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
15	The Italian Republic	Article 10(5), fifth sentence
16	Japan	Article 10(2)(a)
19	The Principality of Liechtenstein	Article 10(2)(a)
35	The United States of America	Article 10(3)

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 8(4) of the Convention, the Federal Republic of Germany 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
1	The Republic of Austria	Article 10(2)(a)
2	The Republic of Bulgaria	Article 10(2)(a)
3	The People's Republic of China	Article 10(2)(a)
4	The Republic of Costa Rica	Article 10(2)(a)
5	The Republic of Croatia	Article 10(2)(a)
6	The Republic of Cyprus	Article 10(2)(a)
7	The Czech Republic	Article 10(2)(a)
8	The Kingdom of Denmark	Article 10(3)
9	The Republic of Estonia	Article 10(2)(a)
10	The Republic of Finland	Article 10(2)(a)
11	The French Republic	Article 9(3) and Article 9(5)
12	The Republic of Hungary	Article 10(2)(a)
13	Ireland	Article 10(2)(a)
14	The State of Israel	Article 10(2)(a)
15	The Italian Republic	Article 10(3)
17	The Republic of Korea	Article 10(2)(a)
18	The Republic of Latvia	Article 10(2)(a)
19	The Principality of Liechtenstein	Article 10(2)(b)
20	The Republic of Lithuania	Article 10(2)(a)
21	The Grand Duchy of Luxembourg	Article 10(2)(a)
22	Malta	Article 10(2)(a)
23	The Republic of Mauritius	Article 10(2)(a)
24	The United Mexican States	Article 10(2)(a)
25	The Kingdom of the Netherlands	Article 10(2)(a)
27	Romania	Article 10(2)(a)

28	The Russian Federation	Article10(1)(a)
29	The Republic of Slovakia	Article 10(2)(a)
30	The Republic of Slovenia	Article 10(2)(a)
31	The Kingdom of Spain	Article 10(2)(a)
32	The Republic of Turkey	Article 10(2)(a)
33	The United Arab Emirates	Article 10(2)(a)
34	The United Kingdom of Great Britain and Northern Ireland	Article 10(2)(a)
35	The United States of America	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 Federal Republic of Germany hereby chooses to apply Article 9(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, the Federal Republic of Germany 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	The Republic of Austria	Article 13(2) and Protocol (4)
3	The People’s Republic of China	Article 13(4)
4	The Republic of Costa Rica	Article 13(2)
5	The Republic of Croatia	Article 13(2)
6	The Republic of Cyprus	Article 13(2)
8	The Kingdom of Denmark	Article 13(1), second sentence
9	The Republic of Estonia	“or shares in a company the assets of which consist mainly of such property may be taxed in that other state” of Article 13(1)
10	The Republic of Finland	Article 13(2)
11	The French Republic	Article 7(4), first sentence
12	The Republic of Hungary	Article 13(2)
13	Ireland	Article 13(4)
14	The State of Israel	Article 13(2)
16	Japan	Article 13(2)
17	The Republic of Korea	Article 13(2)(b)
18	The Republic of Latvia	“or shares in a company the assets of which consist mainly of such property may be taxed in that other state” of Article 13(1)
19	The Principality of Liechtenstein	Article 13(2)
20	The Republic of Lithuania	“or shares in a company the assets of which consist mainly of such property may be taxed in that other state” of Article 13(1)
21	The Grand Duchy of Luxembourg	Article 13(2)
22	Malta	Article 13(2)

24	The United Mexican States	Article 13(2)
25	The Kingdom of the Netherlands	Article 13(2)
26	New Zealand	Protocol (5)(a), first sentence
27	Romania	Article 13(2)
31	The Kingdom of Spain	Article 13(2)
32	The Republic of Turkey	Article 13(2)
33	The United Arab Emirates	Article 13(2)
34	The United Kingdom of Great Britain and Northern Ireland	Article 13(2)
35	The United States of America	Article 13(1) in connection with Article 13(2)(b)

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

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 10(6) of the Convention, the Federal Republic of Germany considers that the following agreements contain a provision described in Article 10(4). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
34	The United Kingdom of Great Britain and Northern Ireland	Protocol (3)
35	The United States of America	Article 28(5)

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 Federal Republic of Germany 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

Reservation

Pursuant to Article 12(4) of the Convention, the Federal Republic of Germany reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

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

Reservation

Pursuant to Article 13(6)(c) of the Convention, the Federal Republic of Germany reserves the right for Article 13(4) not to apply to its Covered Tax Agreements.

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, the Federal Republic of Germany 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 Federal Republic of Germany 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	The Republic of Austria	Article 5(4)
2	The Republic of Bulgaria	Article 5(4)
3	The People’s Republic of China	Article 5(4)
4	The Republic of Costa Rica	Article 5(4)
5	The Republic of Croatia	Article 5(4)
6	The Republic of Cyprus	Article 5(4)
7	The Czech Republic	Article 5(3)
8	The Kingdom of Denmark	Article 5(4)
9	The Republic of Estonia	Article 5(4)
10	The Republic of Finland	Article 5(4)
11	The French Republic	Article 2(1)(7)(b)
12	The Republic of Hungary	Article 5(4)
13	Ireland	Article 5(4)
14	The State of Israel	Article 5(4)
15	The Italian Republic	Article 5(3)
16	Japan	Article 5(4)
17	The Republic of Korea	Article 5(4)
18	The Republic of Latvia	Article 5(4)
19	The Principality of Liechtenstein	Article 5(4)
20	The Republic of Lithuania	Article 5(4)
21	The Grand Duchy of Luxembourg	Article 5(4)
22	Malta	Article 5(4)
23	The Republic of Mauritius	Article 5(4)
24	The United Mexican States	Article 5(4)
25	The Kingdom of the Netherlands	Article 5(7)
26	New Zealand	Article 5(4)
27	Romania	Article 5(4)
28	The Russian Federation	Article 5(4)
29	The Republic of Slovakia	Article 5(3)
30	The Republic of Slovenia	Article 5(4)

31	The Kingdom of Spain	Article 5(4)
32	The Republic of Turkey	Article 5(4)
33	The United Arab Emirates	Article 5(4)
34	The United Kingdom of Great Britain and Northern Ireland	Article 5(4)
35	The United States of America	Article 5(4)

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, the Federal Republic of Germany reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 15 – Definition of a Person Closely Related to an Enterprise

Reservation

Pursuant to Article 15(2) of the Convention, the Federal Republic of Germany reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreements to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

Article 16 – Mutual Agreement Procedure

Reservation

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

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(b)(i) of the Convention, the Federal Republic of Germany considers that the following agreement contains 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
15	The Italian Republic	Article 26(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Federal Republic of Germany 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	The Republic of Austria	Article 25(1), second sentence
2	The Republic of Bulgaria	Article 24(1), second sentence
3	The People's Republic of China	Article 25(1), second sentence
4	The Republic of Costa Rica	Article 25(1), second sentence
5	The Republic of Croatia	Article 25(1), second sentence
6	The Republic of Cyprus	Article 24(1), second sentence
8	The Kingdom of Denmark	Article 43(1), second sentence
9	The Republic of Estonia	Article 25(1), second sentence

10	The Republic of Finland	Article 23(1), second sentence
11	The French Republic	Article 25(1), second sentence
12	The Republic of Hungary	Article 24(1), second sentence
13	Ireland	Article 25(1), second sentence
14	The State of Israel	Article 24(1), second sentence
16	Japan	Article 24(1), second sentence
17	The Republic of Korea	Article 25(1), second sentence
18	The Republic of Latvia	Article 25(1), second sentence
19	The Principality of Liechtenstein	Article 25(1), second sentence
20	The Republic of Lithuania	Article 25(1), second sentence
21	The Grand Duchy of Luxembourg	Article 24(1), second sentence
22	Malta	Article 25(1), second sentence
23	The Republic of Mauritius	Article 25(1), second sentence
24	The United Mexican States	Article 25(1), second sentence
25	The Kingdom of the Netherlands	Article 25(1), second sentence
27	Romania	Article 25(1), second sentence
28	The Russian Federation	Article 25(1), second sentence
30	The Republic of Slovenia	Article 25(1), second sentence
31	The Kingdom of Spain	Article 24(1), second sentence
32	The Republic of Turkey	Article 24(1), second sentence
33	The United Arab Emirates	Article 24(1), second sentence
34	The United Kingdom of Great Britain and Northern Ireland	Article 26(1), second sentence
35	The United States of America	Article 25(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(ii) of the Convention, the Federal Republic of Germany considers that the following agreements do not contain a provisions described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
7	The Czech Republic
15	The Italian Republic
24	The United Mexican States
26	New Zealand
30	The Republic of Slovakia
34	The United Kingdom of Great Britain and Northern Ireland

Pursuant to Article 16(6)(d)(ii) of the Convention, the Federal Republic of Germany considers that the following agreements do not contain a provisions described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
15	The Italian Republic
26	New Zealand

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(a) of the Convention, the Federal Republic of Germany 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	The Republic of Austria	Article 9(2)
2	The Republic of Bulgaria	Article 9(2)
3	The People's Republic of China	Article 9(2)
4	The Republic of Costa Rica	Article 9(2)
5	The Republic of Croatia	Article 9(2)
6	The Republic of Cyprus	Article 9(2)
7	The Czech Republic	Article 9(2)
8	The Kingdom of Denmark	Article 9(2)
10	The Republic of Finland	Article 9(2)
12	The Republic of Hungary	Article 9(2)
13	Ireland	Article 9(2)
14	The State of Israel	Article 9(2)
16	Japan	Article 9(2)
17	The Republic of Korea	Article 9(2)
19	The Principality of Liechtenstein	Article 9(2)
21	The Grand Duchy of Luxembourg	Article 9(2)
22	Malta	Article 9(2)
23	The Republic of Mauritius	Article 9(2)
24	The United Mexican States	Article 9(2)
25	The Kingdom of the Netherlands	Article 9(2)
27	Romania	Article 9(2)
29	The Republic of Slovakia	Article 9(2)
30	The Republic of Slovenia	Article 9(2)
31	The Kingdom of Spain	Article 9(2)
32	The Republic of Turkey	Article 9(2)
33	The United Arab Emirates	Article 9(2)
34	The United Kingdom of Great Britain and Northern Ireland	Article 9(2)
35	The United States of America	Article 9(2)

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, the Federal Republic of Germany considers that the following agreement contains a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
15	The Italian Republic	Procotol (7)

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, the Federal Republic of Germany hereby chooses to apply Part VI.

Article 19 – Mandatory Binding Arbitration

Reservation

Pursuant to Article 19(11) of the Convention, for purposes of applying Article 19 to its Covered Tax Agreements, the Federal Republic of Germany reserves the right to replace the two-year period set forth in Article 19(1)(b) with a three-year period.

Article 23 – Type of Arbitration Process

Reservation

Pursuant to Article 23(7) of the Convention, the Federal Republic of Germany 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 Federal Republic of Germany hereby chooses to apply Article 23(5).

Article 24 – Agreement on a Different Resolution

Notification of Choice of Optional Provisions

Pursuant to Article 24(1) of the Convention, the Federal Republic of Germany hereby chooses to apply Article 24(2).

Article 26 – Compatibility

Reservation

Pursuant to Article 26(4) of the Convention, the Federal Republic of Germany reserves the right for Part VI not to apply with respect to all of its Covered Tax Agreements that already provide for mandatory binding arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	The Republic of Austria	Article 25(5)
11	The French Republic	Article 25(5)
16	Japan	Article 24(5) in connection with Protocol (10)
19	The Principality of Liechtenstein	Article 25 (5) to (7)
21	The Grand Duchy of Luxembourg	Article 24(5)
25	The Kingdom of the Netherlands	Article 25(5)
34	The United Kingdom of Great Britain and Northern Ireland	Article 26(5)
35	The United States of America	Article 25(5) and (6) in connection with Protocol (22)

Article 28 – Reservations

Reservation Formulated for Scope of Arbitration

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

- 1) The Federal Republic of Germany reserves the right to exclude from the scope of Part VI any case in which a domestic law or tax treaty anti-abuse rule (e.g. Parts 4, 5 and 7 of the German External Tax Relations Act (*Außensteuergesetz*), Section 42 of the German Fiscal Code (*Abgabenordnung*), Section 50d Paragraph 3 of the German Income Tax Act (*Einkommensteuergesetz*)) has been applied;
- 2) The Federal Republic of Germany reserves the right to exclude from the scope of Part VI any case involving conduct for which the taxpayer, a person acting on his/her behalf, or a related person has been found guilty by a court for a tax offence or has been subject to the imposition of a serious penalty;
- 3) The Federal Republic of Germany reserves the right to exclude from the scope of Part VI cases concerning items of income or capital that are not taxed by a Contracting Jurisdiction because they are not included in the taxable base in that Contracting Jurisdiction or because they are subject to an exemption or zero tax rate provided under the domestic tax law of that Contracting Jurisdiction;
- 4) The Federal Republic of Germany reserves the right to exclude from the scope of Part VI any case that falls 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, or any subsequent regulation;
- 5) The Federal Republic of Germany reserves the right to exclude from the scope of Part VI all cases involving the application of any domestic law or treaty provision to items of income or capital resulting in the avoidance of double taxation by the credit method instead of the exemption method;
- 6) The Federal Republic of Germany reserves the right to exclude from the scope of Part VI any facts determined as part of a “mutual agreement on facts” (*tatsächliche Verständigung*) defined in the German Federal Ministry of Finance circular of 30 July 2008, as amended, or any subsequent regulation, Federal Tax Gazette I 2008, p. 831) between the tax administration of a Contracting Jurisdiction and the taxpayer.

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 Federal Republic of Germany 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”.

Reservation

Pursuant to Article 35(6) of the Convention, the Federal Republic of Germany reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.

Pursuant to Article 35(7)(a) of the Convention, the Federal Republic of Germany reserves the right to replace:

- i) the references in Article 35(1) and (4) to “the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”; and
- ii) the references in Article 35(5) to “the date of the communication by the Depository of the notification of the extension of the list of agreements”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”;

- iii) the references in Article 28(9)(a) to “on the date of the communication by the Depository of the notification of withdrawal or replacement of the reservation”; and
- iv) the reference in Article 28(9)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the withdrawal or replacement of the reservation with respect to that specific Covered Tax Agreement”;

- v) the references in Article 29(6)(a) to “on the date of the communication by the Depository of the additional notification”; and
- vi) the reference in Article 29(6)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the additional notification with respect to that specific Covered Tax Agreement”;

- vii) the references in Article 36(1) and (2) (Entry into Effect of Part VI) to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”; and

- viii) the reference in Article 36(3) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of the extension of the list of agreements”;
- ix) the references in Article 36(4) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of withdrawal of the reservation”, “the date of the communication by the Depositary of the notification of replacement of the reservation” and “the date of the communication by the Depositary of the notification of withdrawal of the objection to the reservation”; and
- x) the reference in Article 36(5) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the additional notification”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of Part VI (Arbitration) with respect to that specific Covered Tax Agreement”.