



**HELLENIC REPUBLIC
MINISTRY OF FINANCE**

HELLENIC REPUBLIC

Status of List of Reservations and Notifications upon deposit of the instrument of ratification

This document contains the list of reservations and notifications made by the Hellenic Republic upon deposit of the instrument of ratification pursuant to Articles 28(5) and 29(1) of the Convention.

Article 2 – Interpretation of Terms***Notification - Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, the Hellenic Republic 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	Convention between the Hellenic Republic and the Republic of San Marino for the avoidance of double taxation with respect to taxes on income and on capital	San Marino	Original	26-06-2013	07-04-2014
2	Convention between the Government of the Hellenic Republic and the Government of the Republic of Azerbaijan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Azerbaijan	Original	16-02-2009	11-03-2010
3	Agreement between the Hellenic Republic and the Arab Republic of Egypt for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital	Egypt	Original	27-11-2004	23-08-2006
4	Convention between the Hellenic Republic and the Republic of Albania for the avoidance of double taxation with respect to taxes on income and on capital	Albania	Original	14-07-1995	13-12-2000
5	Convention between the Hellenic Republic and the Republic of Armenia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Armenia	Original	12-05-1999	18-07-2002
6	Convention between the Hellenic Republic and the Republic of Austria for the avoidance of double taxation with respect to taxes on income and on capital	Austria	Original	18-07-2007	01-04-2009
7	Convention entre la République Hellénique et le Royaume de Belgique tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu	Belgium	Original	25-05-2004	30-12-2005
			Amending Instrument	16-03-2010	24-07-2017

8	Convention between Hellenic Republic and the Bosnia and Herzegovina for the avoidance of double taxation with respect to taxes on income and on capital	Bosnia and Herzegovina	Original	23-07-2007	12-07-2012
9	Convention between the Hellenic Republic and the Republic of Bulgaria for the avoidance of double taxation with respect to taxes on income and on capital	Bulgaria	Original	15-02-1991	22-01-2002
			Amending Instrument	18-07-2000	
10	Convention entre la Grèce et la France tendant à éviter les doubles impositions et à établir des règles d'assistance administrative réciproque en matière d'impôts sur le revenu	France	Original	21-08-1963	31-01-1965
11	Agreement between the Kingdom of Greece 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 capital and to the trade tax	Germany	Original	18-04-1966	08-12-1967
12	Convention between the Hellenic Republic and Georgia for the avoidance of double taxation with respect to taxes on income and on capital	Georgia	Original	10-05-1999	20-10-2002
13	Convention between the Government of the Hellenic Republic and the Government of the Kingdom of Denmark for the avoidance of double taxation and the prevention of fiscal evasion with respect on taxes on income and on capital	Denmark	Original	18-05-1989	18-01-1992
14	Convention between the Hellenic Republic and the Swiss Confederation for the avoidance of double taxation with respect to taxes on income	Switzerland	Original	16-06-1983	21-02-1985
			Amending Instrument (a)	04-11-2010	27-12-2011
			Amending Instrument (b)	02-08-2012	17-01-2013
15	Convention between the Government of the Hellenic Republic and the Government of the Republic of Estonia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes to income and on capital	Estonia	Original	04-04-2006	01-08-2008

16	Agreement between the Government of the Hellenic Republic and the Government of the United Arab Emirates for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	United Arab Emirates	Original	18-01-2010	17-12-2014
			Amending Instrument	27-06-2013	
17	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Greece for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	United Kingdom	Original	25-06-1953	15-01-1954
18	Convention between the Kingdom of Greece and the United States of America for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	United States of America	Original	20-02-1950	30-12-1953
19	Agreement between the Government of Greece and the Government of India for the avoidance of double taxation of income	India	Original	11-02-1965	17-03-1967
20	Convention between the Government of the Hellenic Republic and the Government of Ireland for the avoidance of double taxation with respect to taxes on income, gains	Ireland	Original	24-11-2003	29-12-2004
21	Convention between the Hellenic Republic and Iceland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Iceland	Original	07-07-2006	07-08-2008
22	Convention between the Hellenic Republic 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	Spain	Original	04-12-2000	21-08-2002
23	Convention between the Hellenic Republic and the State of Israel for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income	Israel	Original	24-10-1995	06-03-1998

24	Convention between the Government of the Hellenic Republic and the Government of the Republic of Italy for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion	Italy	Original	03-09-1987	20-09-1991
25	Convention between the Hellenic Republic and Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Canada	Original	29-06-2009	16-12-2010
26	Agreement between the Government of the Hellenic Republic and the Government of the State of Qatar for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Qatar	Original	26-10-2008	20-03-2010
27	Agreement between the Government of the Hellenic Republic 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 (People's Republic of)	Original	03-06-2002	11-11-2005
28	Convention between the Hellenic Republic and the Republic of Korea for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Korea	Original	20-03-1995	10-07-1998
29	Agreement between the Hellenic Republic and the State of Kuwait for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Kuwait	Original	02-03-2003	20-04-2005
30	Agreement between the Hellenic Republic and the Republic of Croatia for the avoidance of double taxation with respect to taxes on income and on capital	Croatia	Original	18-10-1996	18-12-1998

31	Σύμβασις μεταξύ του Βασιλείου της Ελλάδος και της Δημοκρατίας της Κύπρου περί αποφυγής της διπλής φορολογίας και της αποτροπής της φοροδιαφυγής εν σχέσει προς τους φόρους εισοδήματος (Convention between the Government of the Kingdom of Greece 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	30-03-1968	16-01-1969
32	Convention between the Government of the Hellenic Republic and the Government of the Republic of Latvia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Latvia	Original	27-03-2002	07-03-2005
33	Convention between the Government of the Hellenic Republic and the Government of the Republic of Lithuania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Lithuania	Original	15-05-2002	05-12-2005
34	Convention between the Hellenic Republic and the Grand Duchy of Luxembourg for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Luxembourg	Original	22-11-1991	26-08-1995
35	Convention between the Hellenic Republic and Malta for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malta	Original	13-10-2006	30-08-2008
36	Convention between the Hellenic Republic and the Kingdom of Morocco for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Morocco	Original	20-03-2007	17-11-2010

37	Convention between the Hellenic Republic and the United Mexican States for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Mexico	Original	13-04-2004	07-12-2005
38	Convention between the Hellenic Republic and the Republic of Moldova for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	Moldova	Original	29-03-2004	11-07-2005
39	Convention between the Hellenic Republic and the Republic of South Africa for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	South Africa	Original	19-11-1998	19-02-2003
40	Convention between the Hellenic Republic and the Kingdom of Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Norway	Original	27-04-1988	16-09-1991
41	Agreement between the Government of the Hellenic Republic and the Government of the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Netherlands	Original	16-07-1981	17-07-1984
			Amending Instrument	18-01-2006	01-07-2006
42	Convention between the Government of the Hungarian People's Republic and the Government of the Hellenic Republic for the avoidance of double taxation with respect to taxes on income and on capital	Hungary	Original	25-05-1983	17-02-1985
43	Convention between the Government of the Hellenic Republic and the Cabinet of Ministers of Ukraine for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	Ukraine	Original	06-11-2000	26-09-2003

44	Convention between the Hellenic Republic and the Republic of Uzbekistan for the avoidance of double taxation with respect to taxes on income and on property	Uzbekistan	Original	01-04-1997	15-01-1999
45	Agreement between the Government of the Hellenic Republic and the Government of the Polish People's Republic for the avoidance of double taxation with respect to taxes on income and on capital	Poland	Original	20-11-1987	28-09-1991
46	Convention between the Government of the Hellenic Republic and the Government of the Portuguese Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Portugal	Original	02-12-1999	13-08-2002
47	Convention between the Hellenic Republic and Romania for the avoidance of double taxation with respect to taxes on income and on capital	Romania	Original	17-09-1991	07-04-1995
48	Convention between the Government of the Hellenic Republic and the Government of the Russian Federation for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income and on capital	Russia	Original	26-06-2000	20-12-2007
49	Convention between the Government of the Hellenic Republic and the Government of the Kingdom of Saudi Arabia for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital	Saudi Arabia	Original	19-06-2008	01-05-2010
50	Convention between the Hellenic Republic and the Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and on capital	Federal Republic of Yugoslavia (Serbia)	Original	25-06-1997	08-06-2010
			Amending Instrument	11-11-2008	

51	Agreement between the Government of the Hellenic Republic and the Government of the Czechoslovak Socialist Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Czechoslovak Socialist Republic (Slovak Republic)	Original	23-10-1986	23-05-1989
52	Convention between the Hellenic Republic and the Republic of Slovenia for the avoidance of double taxation with respect to taxes on income and on capital	Slovenia	Original	05-06-2001	08-12-2003
53	Convention between the Government of the Kingdom of Greece 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 and capital	Sweden	Original	06-10-1961	20-08-1963
54	Convention between the Government of the Hellenic Republic and the Government of Republic of Turkey for the avoidance of double taxation with respect to taxes on income	Turkey	Original	02-12-2003	05-03-2004
55	Agreement between the Government of the Hellenic Republic and the Government of the Czechoslovak Socialist Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Czechoslovak Socialist Republic (Czech Republic)	Original	23-10-1986	23-05-1989
56	Convention entre la République Hellénique et la République Tunisienne tendant à éviter la double imposition en matière d'impôts sur le revenu et sur les gains en capital	Tunisia	Original	31-10-1992	29-09-2010
			Amending Instrument	14-05-2007	
57	Convention between the Government of the Republic of Finland and the Government of the Hellenic Republic for the avoidance of double taxation with respect to taxes on income and on capital	Finland	Original	21-01-1980	04-10-1981

Article 3 – Transparent Entities***Reservation***

Pursuant to Article 3(5)(a) of the Convention, the Hellenic Republic 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 Hellenic Republic reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 5 – Application of Methods for Elimination of Double Taxation***Reservation***

Pursuant to Article 5(8) of the Convention, the Hellenic Republic reserves the right for the entirety of Article 5 not to apply with respect to the following agreements.

Listed Agreement Number	Other Contracting Jurisdiction
1	San Marino
2	Azerbaijan
3	Egypt
4	Albania
5	Armenia
6	Austria
7	Belgium
8	Bosnia and Herzegovina
9	Bulgaria
10	France
11	Germany
12	Georgia
13	Denmark
14	Switzerland
15	Estonia
16	United Arab Emirates
17	United Kingdom
18	United States of America
19	India
20	Ireland
21	Iceland
22	Spain
23	Israel
24	Italy
25	Canada
26	Qatar

27	China (People's Republic of)
28	Korea
29	Kuwait
30	Croatia
31	Cyprus
32	Latvia
33	Lithuania
34	Luxembourg
35	Malta
36	Morocco
37	Mexico
38	Moldova
39	South Africa
40	Norway
41	Netherlands
42	Hungary
43	Ukraine
44	Uzbekistan
46	Portugal
47	Romania
48	Russia
49	Saudi Arabia
50	Serbia
52	Slovenia
53	Sweden
54	Turkey
55	Czech Republic
56	Tunisia
57	Finland

Article 6 – Purpose of a Covered Tax Agreement

Notification of Choice of Optional Provisions

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

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the Hellenic Republic 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
1	San Marino	Wishing to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
2	Azerbaijan	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
3	Egypt	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:
4	Albania	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital:
5	Armenia	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
6	Austria	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
7	Belgium	DESIREUX de conclure une Convention tendant à éviter les doubles impositions et à prévenir l' évasion fiscale en matière d' impôts sur le revenu,
8	Bosnia and Herzegovina	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
9	Bulgaria	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
10	France	désireux d' éviter dans la mesure du possible les doubles impositions <et d' établir des règles d' assistance réciproque> en matière d' impôts sur le revenu
11	Germany	Desiring to avoid double taxation and to prevent fiscal evasion with respect to taxes on income and capital and to the trade tax
12	Georgia	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
13	Denmark	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
14	Switzerland	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income
15	Estonia	Desiring to conclude a Convention for the avoidance of double

		taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
16	United Arab Emirates	conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital
17	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,
18	United States of America	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
19	India	desire to conclude an Agreement for the avoidance of double taxation of income
20	Ireland	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,
21	Iceland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
22	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,
23	Israel	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
24	Italy	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
25	Canada	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
26	Qatar	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
27	China (People's Republic of)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
28	Korea	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
29	Kuwait	the conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
30	Croatia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
31	Cyprus	Επιθυμούσαι την αποφυγή της διπλής φορολογίας και της φοροδιαφυγής εν σχέσει προς τους φόρους εισοδήματος,
32	Latvia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital

33	Lithuania	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
34	Luxembourg	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
35	Malta	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
36	Morocco	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income:
37	Mexico	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
38	Moldova	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property,
39	South Africa	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,
40	Norway	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,
41	Netherlands	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,
42	Hungary	desiring to avoid double taxation with respect to taxes on income and on capital;
43	Ukraine	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property
44	Uzbekistan	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property
45	Poland	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
46	Portugal	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
48	Russia	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
49	Saudi Arabia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital
50	Serbia	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
51	Slovak Republic	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income

52	Slovenia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
53	Sweden	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
54	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
55	Czech Republic	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
56	Tunisia	Désireux de conclure une convention en vue d'éviter la double imposition en matière d'impôts sur le revenu et sur les gains en capital
57	Finland	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, the Hellenic Republic 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
2	Azerbaijan
3	Egypt
4	Albania
6	Austria
7	Belgium
10	France
11	Germany
12	Georgia
13	Denmark
14	Switzerland
15	Estonia
17	United Kingdom
18	United States of America
19	India
20	Ireland
21	Iceland
22	Spain
23	Israel
24	Italy
25	Canada
26	Qatar
27	China (People's Republic of)
28	Korea
30	Croatia
31	Cyprus
32	Latvia

33	Lithuania
34	Luxembourg
35	Malta
36	Morocco
37	Mexico
38	Moldova
39	South Africa
40	Norway
41	Netherlands
42	Hungary
44	Uzbekistan
45	Poland
46	Portugal
48	Russia
49	Saudi Arabia
51	Slovak Republic
52	Slovenia
53	Sweden
54	Turkey
55	Czech Republic
56	Tunisia
57	Finland

Article 7 – Prevention of Treaty Abuse***Notification of Choice of Optional Provisions***

Pursuant to Article 7(17)(d) of the Convention, the Hellenic Republic hereby chooses to apply Article 7(7)(b).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the Hellenic Republic considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
6	Austria	Articles 11 and 12, as amended by Protocol
7	Belgium	Articles 11(8) and 12(7)
20	Ireland	Articles 11(7) and 12(7)
21	Iceland	Articles 11 and 12, as amended by Protocol
22	Spain	Articles 10(6), 11(8) and 12(7)
23	Israel	Article 24
25	Canada	Articles 11(8) and 12(8)
37	Mexico	Articles 11(10) and 12(7)
43	Ukraine	Articles 11(8) and 12(7)
44	Uzbekistan	Article 12(7)
45	Poland	Articles 11(7) and 12(7)
46	Portugal	Articles 11(7) and 12(7)
56	Tunisia	Article 12(7)

Article 8 – Dividend Transfer Transactions***Reservation***

Pursuant to Article 8(3)(a) of the Convention, the Hellenic Republic reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

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

Pursuant to Article 9(6)(a) of the Convention, the Hellenic Republic reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

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

Reservation

Pursuant to Article 10(5)(a) of the Convention, the Hellenic Republic 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 Hellenic Republic 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 Hellenic Republic 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)(a) of the Convention, the Hellenic Republic reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, the Hellenic Republic 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 Hellenic Republic reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement 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***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 16(6)(a) of the Convention, the Hellenic Republic 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	San Marino	Article 26(1), first sentence
2	Azerbaijan	Article 25(1), first sentence
3	Egypt	Article 26(1), first sentence
4	Albania	Article 25(1), first sentence
5	Armenia	Article 26(1), first sentence
6	Austria	Article 25(1), first sentence
7	Belgium	Article 24(1), first sentence
8	Bosnia and Herzegovina	Article 26(1), first sentence
9	Bulgaria	Article 25(1), first sentence
10	France	Article 26(1)
11	Germany	Article XX(1), first sentence
12	Georgia	Article 26(1), first sentence
13	Denmark	Article 25(1), first sentence
14	Switzerland	Article 24(1), first sentence
15	Estonia	Article 25(1), first sentence
16	United Arab Emirates	Article 26(1), first sentence
18	United States of America	Article XVII, first sentence
19	India	Article XIX, first sentence
20	Ireland	Article 26(1), first sentence
21	Iceland	Article 24(1), first sentence
22	Spain	Article 25(1), first sentence
23	Israel	Article 25(1), first sentence
24	Italy	Article 26(1), first sentence
25	Canada	Article 25(1), first sentence
26	Qatar	Article 25(1), first sentence
27	China (People's Republic of)	Article 25(1), first sentence
28	Korea	Article 25(1), first sentence
29	Kuwait	Article 26(1), first sentence
30	Croatia	Article 25(1), first sentence
31	Cyprus	Article 23(1)
32	Latvia	Article 26(1), first sentence
33	Lithuania	Article 26(1), first sentence
34	Luxembourg	Article 25(1), first sentence
35	Malta	Article 24(1), first sentence
36	Morocco	Article 25(1), first sentence
37	Mexico	Article 25(1), first sentence
38	Moldova	Article 25(1), first sentence
39	South Africa	Article 25(1), first sentence
40	Norway	Article 26(1), first sentence
41	Netherlands	Article 27(1), first sentence
42	Hungary	Article 26(1), first sentence

43	Ukraine	Article 25(1), first sentence
44	Uzbekistan	Article 25(1), first sentence
45	Poland	Article 26(1), first sentence
46	Portugal	Article 24(1), first sentence
47	Romania	Article 27(1), first sentence
48	Russia	Article 25(1), first sentence
49	Saudi Arabia	Article 25(1), first sentence
50	Serbia	Article 26(1), first sentence
51	Slovak Republic	Article 24(1), first sentence
52	Slovenia	Article 25(1), first sentence
54	Turkey	Article 24(1), first sentence
55	Czech Republic	Article 24(1), first sentence
56	Tunisia	Article 24(1), first sentence
57	Finland	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, the Hellenic Republic 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
7	Belgium	24(1), second sentence
24	Italy	26(1), second sentence
46	Portugal	24(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Hellenic Republic 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	San Marino	Article 26(1), second sentence
2	Azerbaijan	Article 25(1), second sentence
3	Egypt	Article 26(1), second sentence
4	Albania	Article 25(1), second sentence
5	Armenia	Article 26(1), second sentence
6	Austria	Article 25(1), second sentence
8	Bosnia and Herzegovina	Article 26(1), second sentence
9	Bulgaria	Article 25(1), second sentence
12	Georgia	Article 26(1), second sentence
13	Denmark	Article 25(1), second sentence
14	Switzerland	Article 24(1), second sentence
15	Estonia	Article 25(1), second sentence
16	United Arab Emirates	Article 26(1), second sentence
20	Ireland	Article 26(1), second sentence
21	Iceland	Article 24(1), second sentence
22	Spain	Article 25(1), second sentence

23	Israel	Article 25(1), second sentence
25	Canada	Article 25(1), second sentence
26	Qatar	Article 25(1), second sentence
27	China (People's Republic of)	Article 25(1), second sentence
28	Korea	Article 25(1), second sentence
29	Kuwait	Article 26(1), second sentence
30	Croatia	Article 25(1), second sentence
32	Latvia	Article 26(1), second sentence
33	Lithuania	Article 26(1), second sentence
34	Luxembourg	Article 25(1), second sentence
35	Malta	Article 24(1), second sentence
36	Morocco	Article 25(1), second sentence
37	Mexico	Article 25(1), second sentence
38	Moldova	Article 25(1), second sentence
39	South Africa	Article 25(1), second sentence
40	Norway	Article 26(1), second sentence
41	Netherlands	Article 27(1), second sentence
42	Hungary	Article 26(1), second sentence
43	Ukraine	Article 25(1), second sentence
44	Uzbekistan	Article 25(1), second sentence
45	Poland	Article 26(1), second sentence
47	Romania	Article 27(1), second sentence
48	Russia	Article 25(1), second sentence
49	Saudi Arabia	Article 25(1), second sentence
50	Serbia	Article 26(1), second sentence
51	Slovak Republic	Article 24(1), second sentence
52	Slovenia	Article 25(1), second sentence
54	Turkey	Article 24(1), second sentence
55	Czech Republic	Article 24(1), second sentence
56	Tunisia	Article 24(1), second sentence
57	Finland	Article 25(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

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

Listed Agreement Number	Other Contracting Jurisdiction
11	Germany
17	United Kingdom
18	United States of America
19	India
53	Sweden

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

Listed Agreement Number	Other Contracting Jurisdiction
7	Belgium
10	France

11	Germany
13	Denmark
14	Switzerland
17	United Kingdom
18	United States of America
19	India
24	Italy
31	Cyprus
37	Mexico
46	Portugal
47	Romania
51	Slovak Republic
53	Sweden
54	Turkey
55	Czech Republic

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

Listed Agreement Number	Other Contracting Jurisdiction
17	United Kingdom
19	India

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

Listed Agreement Number	Other Contracting Jurisdiction
7	Belgium
11	Germany
17	United Kingdom
18	United States of America
19	India
20	Ireland
24	Italy
37	Mexico
43	Ukraine
53	Sweden

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(a) of the Convention, the Hellenic Republic 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	San Marino	Article 9(2)
2	Azerbaijan	Article 9(2)
3	Egypt	Article 9(2)
4	Albania	Article 9(2)
5	Armenia	Article 9(2)
6	Austria	Article 9(2)
8	Bosnia and Herzegovina	Article 9(2)
12	Georgia	Article 9(2)
13	Denmark	Article 9(2)
15	Estonia	Article 9(2)
16	United Arab Emirates	Article 9(2)
20	Ireland	Article 9(2)
21	Iceland	Article 9(2)
22	Spain	Article 9(2)
25	Canada	Article 9(2)
27	China (People's Republic of)	Article 9(2)
28	Korea	Article 9(2)
29	Kuwait	Article 9(2)
30	Croatia	Article 9(2)
32	Latvia	Article 9(2)
33	Lithuania	Article 9(2)
34	Luxembourg	Article 9(2)
35	Malta	Article 9(2)
36	Morocco	Article 9(2)
37	Mexico	Article 9(2)
38	Moldova	Article 9(2)
41	Netherlands	Article 9(2)
43	Ukraine	Article 9(2)
44	Uzbekistan	Article 9(2)
46	Portugal	Article 9(2)
48	Russia	Article 9(2)
49	Saudi Arabia	Article 9(2)
50	Serbia	Article 9(2)
52	Slovenia	Article 9(2)
54	Turkey	Article 9(2)
56	Tunisia	Article 9(2)

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, the Hellenic Republic 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 Hellenic Republic reserves the right to replace the two-year period set forth in Article 19(1)(b) with a three-year period.

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

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

Article 23 – Type of Arbitration Process

Reservation

Pursuant to Article 23(2) of the Convention, for the purpose of applying Article 23 to its Covered Tax Agreements, the Hellenic Republic reserves the right for Article 23(1) not to apply to its Covered Tax Agreements.

Notification of Choice of Optional Provisions

Pursuant to Article 23(4) of the Convention, the Hellenic Republic 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 Hellenic Republic hereby chooses to apply Article 24(2).

Article 26 – Compatibility***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 26(1) of the Convention, the Hellenic Republic considers that the following agreements are not within the scope of a reservation under Article 26(4) and contain a provision that provide for 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
14	Switzerland	Article 24(5), as amended by Art. V of the Protocol
25	Canada	Article 25(5)
37	Mexico	Article 25(5)

Article 28 – Reservations***Reservation Formulated for Scope of Arbitration***

Pursuant to Article 28(2)(a) of the Convention, the Hellenic Republic 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 Hellenic Republic reserves the right to exclude from the scope of Part VI cases in respect to which application has been filed under 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.
2. The Hellenic Republic reserves the right to exclude from the scope of Part VI cases involving the application of domestic anti-abuse rules.
3. The Hellenic Republic 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 Hellenic Republic reserves the right to exclude from the scope of Part VI cases involving conduct for which the taxpayer or a person acting on behalf of the taxpayer has been found guilty by a court for tax fraud or other criminal offense.

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 Hellenic Republic 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 Hellenic Republic reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.

Article 36 – Entry into Effect of Part VI

Reservation

Pursuant to Article 36(2) of the Convention, the Hellenic Republic reserves the right for Part VI to apply to a case presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which the Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement only to the extent that the competent authorities of both Contracting Jurisdictions agree that it will apply to that specific case.