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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.