

Listed Agreement Number	Other Contracting Jurisdiction	Provision
64	Uzbekistan	Article5(7)
65	Vietnam	Article5(7)
66	Yemen	Article5(7)

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

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, Islamic Republic of Pakistan hereby chooses to apply paragraph 2 (Option A) under Article 13(1).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, Islamic Republic of Pakistan 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	Austria	Article5(4)
2	Azerbaijan	Article5(4)
3	Bahrain	Article5(4)
4	Bangladesh	Article5(3)
5	Belarus	Article5(4)
6	Belgium	Article5(3)
7	Bosnia & Herzegovina	Article5(4)
8	Brunei Darussalam	Article5(4)
9	Bulgaria	Article5(4)
10	Canada	Article5(3)
11	China	Article5(4)
12	Czech Republic	Article5(4)
13	Denmark	Article5(4)
14	Egypt	Article5(4)
15	Finland	Article5(4)
16	France	Article5(4)
17	Germany	Article5(3)
18	Hong Kong	Article5(5)
19	Hungary	Article5(4)
20	Indonesia	Article5(4)
21	Iran	Article5(4)
22	Ireland	Article5(4)
23	Italy	Article5(3)
24	Japan	Article5(4)
25	Jordan	Article5(4)
26	Kazakhstan	Article5(4)
27	Kuwait	Article5(6)
28	Kyrgyz Republic	Article5(4)
29	Lebanon	Article5(4)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
30	Libyan Arab Jamahiriya	Article4(3)
31	Malaysia	Article5(3)
32	Malta	Article5(4)
33	Mauritius	Article5(3)
34	Morocco	Article5(4)
35	Nepal	Article5(4)
36	Netherlands	Article5(5)
37	Nigeria	Article5(3)
38	Norway	Article5(4)
39	Oman	Article5(3)
40	Philippines	Article5(3)
41	Poland	Article5(3)
42	Portuguese Republic	Article5(3)
43	Qatar	Article5(3)
44	Republic of South Korea	Article5(4)
45	Romania	Article5(4)
46	Saudi Arabia	Article5(4)
47	Serbia	Article5(4)
48	Singapore	Article5(4)
49	South Africa	Article5(4)
50	Spain	Article5(4)
51	Sri-Lanka	Article5(3)
52	Sweden	Article5(4)
53	Switzerland	Article5(4)
54	Syria	Article5(4)
55	Tajikistan	Article5(4)
56	Thailand	Article5(3)
57	Tunisia	Article5(3)
58	Turkey	Article5(4)
59	Turkmenistan	Article5(4)
60	UAE	Article5(3)
61	UK	Article5(4)
62	Ukraine	Article5(4)
64	Uzbekistan	Article5(4)
65	Vietnam	Article5(4)
66	Yemen	Article5(4)

Article 14 – Splitting-up of Contracts

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 14(4) of the Convention, Islamic Republic of Pakistan considers that the following agreements contain a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b). The article and paragraph number of each such provision is identified below:

Listed Agreement Number	Other Contracting Jurisdiction	Provision
13	Denmark	Article 22(3)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
22	Ireland	Article 22(3)
38	Norway	Article 22(3)

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, Islamic Republic of Pakistan 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	Austria	Article 26(1), 1st Sentence
2	Azerbaijan	Article 25(1), 1st Sentence
3	Bahrain	Article 24(1), 1st Sentence
4	Bangladesh	Article 25(1), 1st Sentence
5	Belarus	Article 24(1), 1st Sentence
6	Belgium	Article 25(1), 1st Sentence
7	Bosnia & Herzegovina	Article 25(1), 1st Sentence
8	Brunei Darussalam	Article 25(1), 1st Sentence
9	Bulgaria	Article 26(1), 1st Sentence
10	Canada	Article XXIV(1), 1st Sentence
11	China	Article 26(1), 1st Sentence
12	Czech Republic	Article 24(1), 1st Sentence
13	Denmark	Article 26(1), 1st Sentence
14	Egypt	Article 25(1), 1st Sentence
15	Finland	Article 24(1), 1st Sentence
16	France	Article 26(1), 1st Sentence
17	Germany	Article 24(1), 1st Sentence
18	Hong Kong	Article 25(1), 1st Sentence
19	Hungary	Article 26(1), 1st Sentence
20	Indonesia	Article 26(1), 1st Sentence
21	Iran	Article 24(1), 1st Sentence
22	Ireland	Article 25(1), 1st Sentence
23	Italy	Article 25(1), 1st Sentence
24	Japan	Article 25(1), 1st Sentence
25	Jordan	Article 24(1), 1st Sentence
26	Kazakhstan	Article 25(1), 1st Sentence
27	Kuwait	Article 25(1), 1st Sentence
28	Kyrgyz Republic	Article 24(1), 1st Sentence
29	Lebanon	Article 24(1), 1st Sentence
30	Libya	Article 22(1)
31	Malaysia	Article 26(1), 1st Sentence
32	Malta	Article 24(1)
33	Mauritius	Article 25(1), 1st Sentence
34	Morocco	Article 25(1), 1st Sentence
35	Nepal	Article 24(1), 1st Sentence
36	Netherlands	Article 24(1), 1st Sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
37	Nigeria	Article 25(1)
38	Norway	Article 26(1), 1st Sentence
39	Oman	Article 26(1), 1st Sentence
40	Philippines	Article 25(1), 1st Sentence
41	Poland	Article 24(1)
42	Portuguese Republic	Article 25(1), 1st Sentence
43	Qatar	Article 24(1), 1st Sentence
44	Republic of Korea	Article 25(1), 1st Sentence
45	Romania	Article 26(1), 1st Sentence
46	Saudi Arabia	Article 25(1), 1st Sentence
47	Serbia	Article 25(1), 1st Sentence
48	Singapore	Article 25(1), 1st Sentence
49	South Africa	Article 24(1), 1st Sentence
50	Spain	Article 24(1), 1st Sentence
51	Sri-Lanka	Article 25(1), 1st Sentence
52	Sweden	Article 25(1), 1st Sentence
53	Switzerland	Article 24(1), 1st Sentence
54	Syria	Article 24(1), 1st Sentence
55	Tajikistan	Article 24(1), 1st Sentence
56	Thailand	Article 24(1), 1st Sentence
57	Tunisia	Article 24(1), 1st Sentence
58	Turkey	Article 25(1)
59	Turkmenistan	Article 25(1), 1st Sentence
60	UAE	Article 26(1), 1st Sentence
61	UK	Article 25(1)
62	Ukraine	Article 24(1), 1st Sentence
63	USA	Article 16(2)
64	Uzbekistan	Article 24(1), 1st Sentence
65	Vietnam	Article 26(1), 1st Sentence
66	Yemen	Article 26(1), 1st Sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Islamic Republic of Pakistan considers that the following agreements include 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
3	Bahrain	Article 24(1), 2 nd Sentence
10	Canada	Article XXIV(1), 2 nd Sentence
14	Egypt	Article 25(1), 2 nd Sentence
16	France	Article 26(1), 2 nd Sentence
17	Germany	Article 24(1), 2 nd Sentence
20	Indonesia	Article 26(1), 2 nd Sentence
21	Iran	Article 24(1), 2 nd Sentence
25	Jordan	Article 24(1), 2 nd Sentence
31	Malaysia	Article 26(1), 2 nd Sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
35	Nepal	Article 24(1), 2 nd Sentence
39	Oman	Article 26(1), 2 nd Sentence
40	Philippines	Article 25(1), 2 nd Sentence
43	Qatar	Article 24(1), 2 nd Sentence
45	Romania	Article 26(1), 2 nd Sentence
49	South Africa	Article 24(1), 2 nd Sentence
56	Thailand	Article 24(1), 2 nd Sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Islamic Republic of Pakistan considers that the following agreements include 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	Austria	Article 26(1), 2 nd Sentence
2	Azerbaijan	Article 25(1), 2 nd Sentence
4	Bangladesh	Article 25(1), 2 nd Sentence
5	Belarus	Article 24(1), 2 nd Sentence
6	Belgium	Article 25(1), 2 nd Sentence
7	Bosnia and Herzegovina	Article 25(1), 2 nd Sentence
8	Brunei Darussalam	Article 25(1), 2 nd Sentence
9	Bulgaria	Article 26(1), 2 nd Sentence
11	China	Article 26(1), 2 nd Sentence
12	Czech Republic	Article 24(1), 2 nd Sentence
13	Denmark	Article 26(1), 2 nd Sentence
15	Finland	Article 24(1), 2 nd Sentence
18	Hong Kong	Article 25(1), 2 nd Sentence
19	Hungary	Article 26(1), 2 nd Sentence
22	Ireland	Article 25(1), 2 nd Sentence
23	Italy	Article 25(1), 2 nd Sentence
24	Japan	Article 25(1), 2 nd Sentence
26	Kazakhstan	Article 25(1), 2 nd Sentence
27	Kuwait	Article 25(1), 2 nd Sentence
28	Kyrgyz Republic	Article 24(1), 2 nd Sentence
29	Lebanon	Article 24(1), 2 nd Sentence
33	Mauritius	Article 25(1), 2 nd Sentence
34	Morocco	Article 25(1), 2 nd Sentence
36	Netherlands	Article 24(1), 2 nd Sentence
38	Norway	Article 26(1), 2 nd Sentence
42	Portugal	Article 25(1), 2 nd Sentence
44	Republic of South Korea	Article 25(1), 2 nd Sentence
46	Saudi Arabia	Article 25(1), 2 nd Sentence
47	Serbia	Article 25(1), 2 nd Sentence
48	Singapore	Article 25(1), 2 nd Sentence
50	Spain	Article 24(1), 2 nd Sentence
51	Sri Lanka	Article 25(1), 2 nd Sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
52	Sweden	Article 25(1), 2 nd Sentence
53	Switzerland	Article 24(1), 2 nd Sentence
54	Syria	Article 24(1), 2 nd Sentence
55	Tajikistan	Article 24(1), 2 nd Sentence
57	Tunisia	Article 24(1), 2 nd Sentence
59	Turkmenistan	Article 25(1), 2 nd Sentence
60	UAE	Article 26(1), 2 nd Sentence
62	Ukraine	Article 24(1), 2 nd Sentence
64	Uzbekistan	Article 24(1), 2 nd Sentence
65	Vietnam	Article 26(1), 2 nd Sentence
66	Yemen	Article 26(1), 2 nd Sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(ii) of the Convention, Islamic Republic of Pakistan considers that the following agreements do not include the provisions described in Article 16(4)(b)(ii):

Listed Agreement Number	Other Contracting Jurisdiction
6	Belgium
10	Canada
13	Denmark
23	Italy
30	Libya
31	Malaysia
32	Malta
37	Nigeria
40	Philippines
41	Poland
48	Singapore
51	Sri Lanka
53	Switzerland
57	Tunisia
58	Turkey
61	UK
63	USA

Pursuant to Article 16(6)(d)(i) of the Convention, Islamic Republic of Pakistan considers that the following agreements do not include the provisions described in Article 16(4)(c)(i):

Listed Agreement Number	Other Contracting Jurisdiction
26	Kazakhstan
65	Vietnam

Pursuant to Article 16(6)(d)(ii) of the Convention, Islamic Republic of Pakistan considers that the following agreements do not include the provisions described in Article 16(4)(c)(ii):

Listed Agreement Number	Other Contracting Jurisdiction
6	Belgium

Listed Agreement Number	Other Contracting Jurisdiction
10	Canada
23	Italy
26	Kazakhstan
31	Malaysia
32	Malta
37	Nigeria
39	Oman
58	Turkey
61	UK
62	Ukraine
63	USA

Article 17 – Corresponding Adjustments

Notification of the Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, Islamic Republic of Pakistan considers that the following agreements contain 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
1	Austria	Article 9(2)
2	Azerbaijan	Article 9(2)
7	Bosnia and Herzegovina	Article 9(2)
8	Brunei Darussalam	Article 9(2)
9	Bulgaria	Article 9(2)
11	China	Article 9(2)
13	Denmark	Article 9(2)
14	Egypt	Article 8(2)
15	Finland	Article 9(2)
18	Hong Kong	Article 9(2)
19	Hungary	Article 9(2)
20	Indonesia	Article 9(2)
21	Iran	Article 9(2)
22	Ireland	Article 9(2)
24	Japan	Article 9(2)
27	Kuwait	Article 9(2)
28	Kyrgyz Republic	Article 9(2)
29	Lebanon	Article 9(2)
33	Mauritius	Article 9(2)
34	Morocco	Article 9(2)
35	Nepal	Article 9(2)
36	Netherlands	Article 9(2)
37	Nigeria	Article 9(2)
39	Oman	Article 9(2)
40	Philippines	Article 9(2)
42	Portugal	Article 9(2)
45	Romania	Article 9(2)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
46	Saudi Arabia	Article 9(2)
47	Serbia	Article 9(2)
50	Spain	Article 9(2)
51	Sri Lanka	Article 9(2)
52	Sweden	Article 9(2)
54	Syria	Article 9(2)
55	Tajikistan	Article 9(2)
56	Thailand	Article 9(2)
57	Tunisia	Article 9(2)
58	Turkey	Article 9(2)
59	Turkmenistan	Article 9(2)
60	UAE	Article 9(2)
61	UK	Article 23(5)
62	Ukraine	Article 9(2)
64	Uzbekistan	Article 9(2)
65	Vietnam	Article 9(2)
66	Yemen	Article 9(2)

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

Pursuant to Article 35(2) of the Convention, solely for purposes of its own application of Article 35(1)(a) and (5)(a), Islamic Republic of Pakistan hereby chooses to substitute “taxable period” for “calendar year”.