

Islamic Republic of Pakistan

Status of List of Reservations and Notification upon Deposit of the Instrument of Ratification

This document contains a list of reservations and notifications made by Islamic Republic of Pakistan upon deposit of the instrument of ratification subject 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, Islamic Republic of Pakistan 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 Islamic Republic of Pakistan and the Republic of Austria for the Avoidance of Double Taxation with Respect to Taxes on Income.	Austria	Original	4/8/2005	1/6/2007
2	Convention between The Government of The Islamic Republic Of Pakistan and The Government of The Azerbaijan Republic For the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Azerbaijan	Original	10/4/1996	24-07-1999
3	Convention between The Government of The Islamic Republic of Pakistan and the Government of The Kingdom of Bahrain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Bahrain	Original	27-06-2005	25-09-2009
			Protocol	08-04-2019	13-07-2020
4	Convention between the Government of the Islamic Republic of Pakistan and the Government of the people's Republic of Bangladesh for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Bangladesh	Original	15-10-1981	8/7/1987

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
5	Convention between The Government of The Islamic Republic of Pakistan And The Government of the Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Belarus	Original	23-07-2004	30-08-2006
6	Convention between the Kingdom of Belgium and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Belgium	Original	17-03-1980	2/9/1983
7	Convention between Bosnia and Herzegovina and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Bosnia & Herzegovina	Original	24-08-2004	7/2/2006
8	Agreement Between the Government of the Islamic Republic of Pakistan and the Government of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Brunei Darussalam	Original	20-11-2008	25-12-2009
9	Convention between the Republic of Bulgaria and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Bulgaria	Original	21-05-2019	20-02-2020
10	Convention between Canada and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Canada	Original	24-02-1976	15-12-1977
11	Agreement between the Government of The People's Republic of China and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	China	Original	15-11-1989	27-12-1989
			First Protocol	19-06-2000	11/10/2000
			Second Protocol	17-04-2007	17-04-2007
			Third Protocol	8/12/2016	24-04-2017

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
12	Convention Between The Czech Republic and The Islamic Republic Of Pakistan For the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Czech Republic	Original	2/5/2014	30-10-2015
13	Convention between the Islamic Republic of Pakistan and the kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Denmark	Original	22-10-1987	22-10-1987
			Protocol 2	2/5/2002	28-12-2002
14	Agreement between the Islamic Republic of Pakistan and the Arab Republic of Egypt for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Egypt	Original	16-12-1995	01-09-1998
15	Agreement between the Republic of Finland and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Finland	Original	30-12-1994	10/4/1996
16	Convention between the Government of the French Republic and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	France	Original	15-06-1994	1/9/1996
17	Agreement between the Federal Republic of Germany and the Islamic Republic of Pakistan for the Avoidance of Double Taxation with Respect to Taxes on Income.	Germany	Original	14-06-1994	30-12-1995
18	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Hong Kong	Original	17-02-2017	24-11-2017
19	Convention between the Islamic	Hungary	Original	24-02-1992	6/2/1994

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	Republic of Pakistan and the Republic of Hungary for the Avoidance of Double Taxation with Respect to Taxes on Income.		Protocol	14-07-2020	19-11-2020
20	Agreement between the Government of the Islamic Republic of Pakistan and the Government of the Republic of Indonesia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes of Income.	Indonesia	Original	7/10/1990	28-02-1991
21	Agreement between the Government of the Islamic Republic of Pakistan and the Government of the Islamic Republic of Iran for the Avoidance of Double Taxation and Exchange of Information with Respect to Taxes on Income.	Iran	Original	27-05-1999	24-04-2004
22	Convention between Ireland and Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Ireland	Original	16-04-2015	11/10/2016
23	Convention between the Republic of Italy and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Italy	Original	22-06-1984	27-02-1992
24	Convention between the Islamic Republic of Pakistan and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Japan	Original	23-01-2008	0911-2008
25	Convention Between the Government of the Hashemite Kingdom of Jordan and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Jordan	Original	9-3-2006	07-09-2006

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
26	Convention between the Government of the Islamic Republic of Pakistan and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Kazakhstan	Original	23-08-1995	29-01-1997
27	Agreement between the Islamic Republic of Pakistan and the state of Kuwait for the Avoidance of Double Taxation and the prevention of Fiscal Evasion with respect to taxes on income.	Kuwait	Original	30-06-1998	1/1/1999
28	Agreement Between the Government of the Kyrgyz Republic and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Kyrgyz Republic	Original	18-01-2005	12-01-2012
29	Convention between the Lebanese Republic and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Lebanon	Original	31-08-2005	26-06-2008
30	Convention between the Islamic Republic of Pakistan and the Libyan Arab Republic for the Avoidance of Double Taxation with Respect to Taxes on Income	Libyan Arab Jamahiriya	Original	9/1/1975	1/3/1976
31	Agreement between the Government of Malaysia and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Malaysia	Original	29-05-1982	09-11-1982
32	Convention between the Islamic Republic of Pakistan and the Republic of Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Malta	Original	8/10/1975	20-12-1975

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
33	Convention between the Islamic Republic of Pakistan and the Republic of Mauritius for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Mauritius	Original	3/9/1994	19-05-1995
34	Convention between the Government of the Islamic Republic of Pakistan and the Government of the Kingdom of Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Morocco	Original	18-05-2006	08-10-2009
35	Agreement between Government of the Islamic Republic of Pakistan and His Majesty's Government of Nepal For the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Nepal	Original	25-01-2001	13-07-2010
36	Convention between the kingdom of the Netherlands and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Netherlands	Original	24-03-1982	4/10/1982
37	Agreement between the Government of the Islamic Republic of Pakistan and the Government of the federal Republic of Nigeria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and capital gains.	Nigeria	Original	10/10/1989	7/3/1990
38	Convention between the Islamic Republic of Pakistan and the kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Norway	Original	7/10/1986	18-02-1987
39	Agreement between the Government of the Islamic Republic of Pakistan and the Government of the Sultanate of Oman for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income.	Oman	Original	12/6/1999	28-09-2002

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
40	Convention between the Government of the Republic of the Philippines and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Philippines	Original	22-2-1980	24-06-1981
41	Convention between the Islamic Republic of Pakistan and the Polish peoples Republic for the avoidance of Double Taxation of Income.	Poland	Original	25-10-1974	24-11-1975
42	Convention between the Islamic Republic of Pakistan and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Portuguese Republic	Original	23-06-2000	04-06-2007
43	Convention between the Government of the state of Qatar and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Qatar	Original	6/4/1999	28-03-2000
44	Convention between the Islamic Republic of Pakistan and the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Republic of South Korea	Original	13-04-1987	20-10-1987
45	Convention between the Government of Islamic Republic of Pakistan and the Government of Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Romania	Original	27-07-1999	13-01-2001
46	Convention Between the Government of The Islamic Republic of Pakistan 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.	Saudi Arabia	Original	2/2/2006	01-12-2006

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
47	Convention Between The Government of the Islamic Republic of Pakistan And the Government of the Republic of Serbia For the Avoidance of Double Taxation With Respect to Taxes on Income.	Serbia	Original	21-05-2010	21-10-2010
48	Agreement between the Republic of Singapore and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Singapore	Original	13-04-1993	6/8/1993
49	Convention between the Government of the Republic of South Africa and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	South Africa	Original	26-01-1998	9/3/1999
50	Convention between the Islamic Republic of Pakistan and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Spain	Original	2/6/2010	18-05-2011
51	Convention between the Government of the Democratic Socialist Republic of Sri Lanka and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Sri-Lanka	Original	5/10/1981	18-06-1983
52	Convention between the Islamic Republic of Pakistan and the Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Sweden	Original	22-12-1985	30-06-1986
53	Convention between the Islamic Republic of Pakistan and the Swiss Confederation for the Avoidance of Double Taxation with respect to Taxes on Income	Switzerland	Original	21-03-2017	29-11-2018

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
54	Convention between the Syrian Arab Republic and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Syria	Original	16-03-2001	18-12-2002
55	Convention Between the Government of the Islamic Republic of Pakistan and the Government of Republic of Tajikistan For the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Tajikistan	Original	13-05-2004	30-07-2005
56	Convention between the Kingdom of Thailand and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Thailand	Original	14-08-1980	7/1/1981
57	Convention between the Republic of Tunisia and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with Respect to Taxes on Income.	Tunisia	Original	18-04-1996	5/8/1997
58	Agreement between the Islamic Republic of Pakistan and the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Turkey	Original	14-11-1985	8/8/1988
59	Convention between the Government of Turkmenistan and the Government of Islamic Republic of Pakistan for the Avoidance of Double Taxation with Respect to Taxes on Income.	Turkmenistan	Original	26-02-1995	1/7/1998
60	Convention between the United Arab Emirates and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	UAE	Original	7/2/1993	30-11-1994

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
61	Convention between the united Kingdom of Great Britain and northern Ireland and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains.	UK	Original	24-11-1986	8/12/1987
62	Convention Between the Government of The Islamic Republic of Pakistan and the Government of Ukraine for the Avoidance of Double Taxation and Prevention Of Fiscal Evasion With Respect to Taxes on Income.	Ukraine	Original	23-12-2008	30-06-2011
63	Convention between the Government of the United States of America and the Government of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	USA	Original	1/7/1958	21-05-1959
64	Convention between the Government of the Islamic Republic of Pakistan and the Government of the Republic of Uzbekistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Uzbekistan	Original	22-05-1995	12/9/1996
			Protocol	17-11-2015	25-10-2016
65	Agreement between the Government of the Islamic Republic of Pakistan and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Vietnam	Original	25-03-2004	04-02-2005
66	Agreement Between the Government of the Islamic Republic of Pakistan and the Government of the Republic of Yemen for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Yemen	Original	2/3/2004	6/1/2006

Article 3 - Transparent Entities

Reservation

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

Article 4 – Dual Resident Entities

Notification of Existing Provisions in Listed Agreements

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

Listed Agreement Number	Other Contracting Jurisdiction	Existing Provision
1	Austria	Article 4(3)
2	Azerbaijan	Article 4(3)
3	Bahrain	Article 4(3)
4	Bangladesh	Article 4(3)
5	Belarus	Article 4(3)
6	Belgium	Article 4(3)
7	Bosnia & Herzegovina	Article 4(3)
8	Brunei Darussalam	Article 4(3)
9	Bulgaria	Article 4(3)
10	Canada	Article IV(3)(4)
11	China	Article 4(3)
12	Czech Republic	Article 4(3)
13	Denmark	Article 4(3)
14	Egypt	Article 4(3)
15	Finland	Article 4(3)
16	France	Article 4(3)
17	Germany	Article 4(3)
18	Hong Kong	Article 4(3)
19	Hungary	Article 4(3)
20	Indonesia	Article 4(3)
21	Iran	Article 4(3)
22	Ireland	Article 4(3)
23	Italy	Article 4(3)
24	Japan	Article 4(3)
25	Jordan	Article 4(3)
26	Kazakhstan	Article 4(3)
27	Kuwait	Article 4(4)
28	Kyrgyz Republic	Article 4(3)
29	Lebanon	Article 4(3)
31	Malaysia	Article 4(3)
32	Malta	Article 4(3)(4)
33	Mauritius	Article 4(3)
34	Morocco	Article 4(3)
35	Nepal	Article 4(3)
36	Netherlands	Article 4(3)
37	Nigeria	Article 4(3)
38	Norway	Article 4(3)
39	Oman	Article 4(3)
40	Philippines	Article 4(3)

Listed Agreement Number	Other Contracting Jurisdiction	Existing Provision
41	Poland	Article 4(3)
42	Portuguese Republic	Article 4(3)
43	Qatar	Article 4(3)
44	Republic of Korea	Article 4(3)
45	Romania	Article 4(3)
46	Saudi Arabia	Article 4(3)
47	Serbia	Article 4(3)
48	Singapore	Article 4(3)
49	South Africa	Article 4(3)
50	Spain	Article 4(3)
51	Sri-Lanka	Article 4(3)
52	Sweden	Article 4(3)
53	Switzerland	Article 4(3)
54	Syria	Article 4(3)
55	Tajikistan	Article 4(3)
56	Thailand	Article 4(3)
57	Tunisia	Article 4(3)
58	Turkey	Article 4(3)
59	Turkmenistan	Article 4(3)
60	UAE	Article 4(3)
61	UK	Article 4(3)
62	Ukraine	Article 4(3)
64	Uzbekistan	Article 4(3)
65	Vietnam	Article 4(3)
66	Yemen	Article 4(3)

Article 5 – Application of Methods for Elimination of Double Taxation

Notification of Choice of Optional Provisions

Pursuant to Article 5(10) of the Convention, Islamic Republic of Pakistan hereby chooses under Article 5(1) to apply option C of Article 5.

Notification of Existing Provisions in Listed Agreements

For jurisdictions choosing Option C:

Pursuant to Article 5(10) of the Convention, Islamic Republic of Pakistan considers that the following agreements contain a provision described in Article 5(7). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
41	Poland	Article 22(1)
46	Saudi Arabia	Article 23(1)

Article 6 – Purpose of a Covered Tax Agreement

Notification of Choice of Optional Provisions

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

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Islamic Republic of Pakistan 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	Austria	Desiring to conclude a Convention for the Avoidance of Double Taxation with respect to Taxes on Income,
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;
3	Bahrain	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
4	Bangladesh	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
5	Belarus	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
6	Belgium	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
7	Bosnia & Herzegovina	Desiring to conclude a Convention for the Avoidance of Double Taxation and the prevention of fiscal evasion with Respect to Taxes on Income,
8	Brunei Darussalam	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes
9	Bulgaria	Intending to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income 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 Convention for the indirect benefit of residents of third jurisdictions),

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
10	Canada	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
11	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
12	Czech Republic	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
13	Denmark	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
14	Egypt	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
15	Finland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
16	France	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17	Germany	Desiring to conclude a new Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
18	Hong Kong	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
19	Hungary	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income
20	Indonesia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
21	Iran	Desiring to conclude an Agreement for the avoidance of double taxation and the exchange of information with respect to taxes on income,
22	Ireland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
23	Italy	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	Japan	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	Jordan	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
26	Kazakhstan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27	Kuwait	[Desiring to promote their mutual economic relations] by removing fiscal obstacles through the conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
28	Kyrgyz Republic	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
29	Lebanon	[Desiring to promote and strengthen their economic co-operation] by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
30	Libya	Desiring to conclude a Convention for the avoidance of double taxation; with respect to taxes on income;
31	Malaysia	desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
32	Malta	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income:
33	Mauritius	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
34	Morocco	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
35	Nepal	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
36	Netherlands	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
37	Nigeria	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains.
38	Norway	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
39	Oman	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
40	Philippines	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
41	Poland	Desiring to conclude a Convention for the Avoidance of Double Taxation;
42	Portuguese Republic	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
43	Qatar	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of fiscal evasion with respect to taxes on income and [to promote and strengthen the economic relations between the two countries],
44	Republic of Korea	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
45	Romania	[Desiring to promote and strengthen the economic relations] by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
46	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
47	Serbia	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
48	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
49	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
50	Spain	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
51	Sri-Lanka	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
52	Sweden	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to Taxes on Income,
53	Switzerland	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income
54	Syria	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
55	Tajikistan	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
56	Thailand	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
57	Tunisia	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and prevention of fiscal evasion
58	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
59	Turkmenistan	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income [with a view to promoting economic cooperation between the two countries]
60	UAE	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
61	UK	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;
62	Ukraine	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
63	USA	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
64	Uzbekistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
65	Vietnam	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
66	Yemen	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income

Notification of listed Agreements not containing existing preamble language

Pursuant to Article 6 (6) of the Convention, Islamic Republic of Pakistan considers the following Agreements do not contain preamble language referring to desire to develop the economic relationship or enhance cooperation in tax matters:

Listed Agreement Number	Other Contracting Jurisdiction
1	Austria
2	Azerbaijan
3	Bahrain
4	Bangladesh
5	Belarus

Listed Agreement Number	Other Contracting Jurisdiction
6	Belgium
7	Bosnia & Herzegovina
8	Brunei Darussalam
10	Canada
11	China
12	Czech Republic
13	Denmark
14	Egypt
15	Finland
16	France
17	Germany
18	Hong Kong
19	Hungary
20	Indonesia
21	Iran
22	Ireland
23	Italy
24	Japan
25	Jordan
26	Kazakhstan
27	Kuwait
28	Kyrgyz Republic
29	Lebanon
30	Libya
31	Malaysia
32	Malta
33	Mauritius
34	Morocco
35	Nepal
36	Netherlands
37	Nigeria
38	Norway
39	Oman
40	Philippines
41	Poland
42	Portuguese Republic
43	Qatar
44	Republic of Korea
45	Romania
46	Saudi Arabia
47	Serbia
48	Singapore
49	South Africa
50	Spain
51	Sri-Lanka
52	Sweden
53	Switzerland
54	Syria

Listed Agreement Number	Other Contracting Jurisdiction
55	Tajikistan
56	Thailand
57	Tunisia
58	Turkey
59	Turkmenistan
60	UAE
61	UK
62	Ukraine
63	USA
64	Uzbekistan
65	Vietnam
66	Yemen

Article 7 – Prevention of Treaty Abuse

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(c) of the Convention, Islamic Republic of Pakistan hereby chooses to apply Simplified LOB provision pursuant to paragraph 6 of Article 7.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, Islamic Republic of Pakistan 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
9	Bulgaria	Article 24
12	Czech Republic	Article 27(1)
18	Hong Kong	Article 28(1)
26	Kazakhstan	Articles 11(8) and 12(7)
37	Nigeria	Articles 10(5), 11(7) and 12(6)
50	Spain	Protocol I(iii)
53	Switzerland	Article 26
62	Ukraine	Articles 11(7) and 12(6)
64	Uzbekistan	Article 12(7)

Article 8 – Dividend Transfer Transactions

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 8(4) of the Convention, Islamic Republic of Pakistan considers that its following agreements contain a provision described in Article 8(1) which is not subject to reservation under Article 8(3)(b). The article and paragraph number of each such provision is identified below:

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 10(2) a)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
5	Belarus	Article10(2)(a)
6	Belgium	Article10(2)
10	Canada	Article X(2)
12	Czech Republic	Article10(2) a)
15	Finland	Article10(1) a)
16	France	Article10(2) a)
17	Germany	Article10(2) a)
19	Hungary	Article10(2)(a)
20	Indonesia	Article10(2)(a)
22	Ireland	Article10(2)(a)
23	Italy	Article10(2)(a)
24	Japan	Article10(2)(a)(b)
26	Kazakhstan	Article10(2) a)
31	Malaysia	Article10(2)(a)
32	Malta	Article10(2)(a)
35	Nepal	Article10(2)(a)
36	Netherlands	Article10(2)(a)
37	Nigeria	Article10(2)(a)
39	Oman	Article10(2)(a)
40	Philippines	Article10(2)(a)
41	Poland	Article10(1)(2)
42	Portuguese Republic	Article10(2)(ii)
43	Qatar	Article10(2)(a)
44	Republic of South Korea	Article10(2)(a)
49	South Africa	Article10(2)(a)
50	Spain	Article10(2)(a)(b)
52	Sweden	Article10(2)
53	Switzerland	Article10(2) a)
55	Tajikistan	Article10(2) a)
56	Thailand	Article10(2)(a)
58	Turkey	Article10(2)(a)
60	UAE	Article10(2) a)
61	UK	Article10(3)(a)(b)
62	Ukraine	Article10(2) a)
63	USA	Article VI (1)(a), 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, Islamic Republic of Pakistan hereby chooses to apply Article 9(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, Islamic Republic of Pakistan 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	Austria	Article 14(4)
2	Azerbaijan	Article 13(4)
4	Bangladesh	Article 14(1)(part)
7	Bosnia Herzegovina	Article 13(4)
8	Brunei Darussalam	Article 14(4)
10	Canada	Article XIII(3)
11	China	Article 14(4)
13	Denmark	Article 14(4)
14	Egypt	Article 13(4)
15	Finland	Article 13(2)
16	France	Article 14(2)
17	Germany	Article 13(4)
18	Hong Kong	Article 14(4)
19	Hungary	Article 14(4)
20	Indonesia	Article 14(1)(part)
21	Iran	Article 13(4)
22	Ireland	Article 13(2)
23	Italy	Article 13(3)
24	Japan	Article 14(2)
26	Kazakhstan	Article 13(2)
28	Kyrgyz Republic	Article 13(4)
34	Morocco	Article 13(4)
35	Nepal	Article 13(4)
36	Netherlands	Article 13(5)
40	Philippines	Article 13(4)
44	Republic of South Korea	Article 13(4)
45	Romania	Article 14(4)
46	Saudi Arabia	Article 13(4)
47	Serbia	Article 14(4)
50	Spain	Article 14(5)
53	Switzerland	Article 14(4)
55	Tajikistan	Article 13(4)
59	Turkmenistan	Article 13(4)
62	Ukraine	Article 13(2)
65	Vietnam	Article 14(4)

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 11(4) of the Convention, Islamic Republic of Pakistan considers that the following agreements contain a provision described in Article 11(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
6	Belgium	Article 27(3)

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, Islamic Republic of Pakistan considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article5(5)(a)
2	Azerbaijan	Article5(5)(a)
3	Bahrain	Article5(5)
4	Bangladesh	Article5(4)(a)
5	Belarus	Article5(5)
6	Belgium	Article5(4)(a)
7	Bosnia & Herzegovina	Article5(5)
8	Brunei Darussalam	Article5(5)(a)
9	Bulgaria	Article5(6)
10	Canada	Article5(4)(a)
11	China	Article5(5)(a)
12	Czech Republic	Article5(5)(a)
13	Denmark	Article5(5)(a)
14	Egypt	Article5(5)(a)
15	Finland	Article5(5)
16	France	Article5(5)(a)
17	Germany	Article5(4)(a)
18	Hong Kong	Article5(6)(a)
19	Hungary	Article5(5)(a)
20	Indonesia	Article5(5)(a)
21	Iran	Article5(5)
22	Ireland	Article5(5)
23	Italy	Article5(4)(a)
24	Japan	Article5(5)(a)
25	Jordan	Article5(5)(a)
26	Kazakhstan	Article5(5)
27	Kuwait	Article5(7)(a)
28	Kyrgyz Republic	Article5(5)(a)
29	Lebanon	Article5(5)
30	Libyan Arab Jamahiriya	Article4(4)
31	Malaysia	Article5(5)(a)
32	Malta	Article5(5)
33	Mauritius	Article5(4)(a)
34	Morocco	Article5(5)(a)
35	Nepal	Article5(5)(a)
36	Netherlands	Article5(6)(a)
37	Nigeria	Article5(6)(a)
38	Norway	Article5(5)(a)
39	Oman	Article5(4)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
40	Philippines	Article5(4)(a)
41	Poland	Article5(4)(a)
42	Portuguese Republic	Article5(4)
43	Qatar	Article5(4)
44	Republic of South Korea	Article5(5)(a)
45	Romania	Article5(5)
46	Saudi Arabia	Article5(5)(a)
47	Serbia	Article5(5)(1)
48	Singapore	Article5(5)(a)
49	South Africa	Article5(5)
50	Spain	Article5(5)
51	Sri-Lanka	Article5(4)(a)
52	Sweden	Article5(5)(a)
53	Switzerland	Article5(5)(a)
54	Syria	Article5(5)
55	Tajikistan	Article5(5)(a)
56	Thailand	Article5(4)(a)
57	Tunisia	Article5(4)(a)
58	Turkey	Article5(5)(a)
59	Turkmenistan	Article5(5)(a)
60	UAE	Article5(4)
61	UK	Article5(5)(a)
62	Ukraine	Article5(5)
63	USA	Article II(1)(m)
64	Uzbekistan	Article5(5)
65	Vietnam	Article5(5)(a)
66	Yemen	Article5(5)(a)

Pursuant to Article 12(6) of the Convention, Islamic Republic of Pakistan considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article5(6)
2	Azerbaijan	Article5(7)
3	Bahrain	Article5(6)
4	Bangladesh	Article5(5)
5	Belarus	Article5(6)
6	Belgium	Article5(5)
7	Bosnia & Herzegovina	Article5(6)
8	Brunei Darussalam	Article5(7)
9	Bulgaria	Article5(7)
10	Canada	Article5(5)
11	China	Article5(7)
12	Czech Republic	Article5(7)
13	Denmark	Article5(7)
14	Egypt	Article5(7)
15	Finland	Article5(6)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
16	France	Article5(6)
17	Germany	Article5(5)
18	Hong Kong	Article5(7)
19	Hungary	Article5(7)
20	Indonesia	Article5(7)
21	Iran	Article5(6)
22	Ireland	Article5(7)
23	Italy	Article5(5)
24	Japan	Article5(6)
25	Jordan	Article5(6)
26	Kazakhstan	Article5(6)
27	Kuwait	Article5(8)
28	Kyrgyz Republic	Article5(7)
29	Lebanon	Article5(7)
30	Libyan Arab Jamahiriya	Article4(5)
31	Malaysia	Article5(6)
32	Malta	Article5(6)
33	Mauritius	Article5(5)
34	Morocco	Article5(7)
35	Nepal	Article5(7)
36	Netherlands	Article5(7)
37	Nigeria	Article5(5)
38	Norway	Article5(7)
39	Oman	Article5(5)
40	Philippines	Article5(5)
41	Poland	Article5(5)
42	Portuguese Republic	Article5(5)
43	Qatar	Article5(6)
44	Republic of South Korea	Article5(7)
45	Romania	Article5(7)
46	Saudi Arabia	Article5(6)
47	Serbia	Article5(7)
48	Singapore	Article5(6)
49	South Africa	Article5(6)
50	Spain	Article5(6)
51	Sri-Lanka	Article5(5)
52	Sweden	Article5(7)
53	Switzerland	Article5(7)
54	Syria	Article5(6)
55	Tajikistan	Article5(7)
56	Thailand	Article5(5)
57	Tunisia	Article5(6)
58	Turkey	Article5(6)
59	Turkmenistan	Article5(7)
60	UAE	Article5(5)
61	UK	Article5(6)
62	Ukraine	Article5(6)
63	USA	Article II(m)(i)

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”.