

**RESERVATIONS AND NOTIFICATIONS UNDER THE MULTILATERAL CONVENTION TO  
IMPLEMENT TAX TREATY-RELATED MEASURES TO PREVENT BASE EROSION AND  
PROFIT SHIFTING**

**Islamic Republic of Pakistan**

This document contains a list of reservations and notifications made by Islamic Republic of Pakistan to be confirmed upon deposit of the instrument of ratification, acceptance or approval subject to Articles 28(6) and 29(3) 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 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	01-07-1958	01-01-1959
2.	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
3.	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
4.	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	08-10-1975	20-12-1975
5.	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	09-01-1975	01-03-1976
6.	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
7.	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	02-09-1983
8.	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	07-01-1981
9.	Convention between the Government of the Republic of the Philippines and	Philippines	Original	22-2-1980	24-06-1981

	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				
10.	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	05-10-1981	18-06-1983
11.	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	08-07-1987
12.	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
13.	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	11-09-1982
14.	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
15.	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	08-08-1988
16.	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
17.	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	07-10-1986	18-02-1987
18.	Convention between the united	UK	Original	24-11-1986	08-12-1987

	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.				
19.	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
20.	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	02-05-2002	28-12-2002
21.	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	07-03-1990
22.	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	08-12-2016	N/A
23.	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	07-10-1990	28-02-1991
24.	Convention between the Islamic Republic of Pakistan and the Republic of Hungary for the Avoidance of Double Taxation with Respect to Taxes on Income.	Hungary	Original	24-02-1992	06-02-1994
25.	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	06-08-1993
26.	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	07-02-1993	30-11-1994

27.	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	03-09-1994	08-12-1994
28.	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	18-04-1994	05-08-1997
29.	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	01-09-1996
30.	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
31.	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	10-04-1996
32.	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	01-07-1998
33.	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	12-09-1996
34.	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
35.	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	23-02-2001

36.	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	10-04-1996	24-07-1999
37.	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	09-03-1999
38.	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	01-01-1999
39.	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
40.	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	06-04-1999	06-04-2000
41.	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
42.	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	12-06-1999	28-09-2002
43.	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	06-04-2007
44.	Agreement between Government of the Islamic Republic of Pakistan and	Nepal	Original	25-01-2001	13-07-2010

	His Majesty's Government of Nepal For the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.				
45.	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
46.	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	02-03-2004	06-01-2006
47.	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	14-06-2005
48.	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
49.	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
50.	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	07-02-2006
51.	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	01-07-2012
52.	Convention between the Islamic Republic of Pakistan and the Republic of Austria for the Avoidance of Double Taxation with Respect to Taxes on	Austria	Original	04-08-2005	01-06-2007

	Income.				
53.	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
54.	Convention Between the Islamic Republic of Pakistan and the Swiss Confederation for the Avoidance of Double Taxation with Respect to Taxes on Income The Government of the Islamic Republic of Pakistan and the Swiss Federal Council.	Switzerland	Original	19-07-2005	24-11-2008
55.	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
56.	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	02-02-2006	15-11-2006
57.	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	28-10-2009
58.	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	09-03-2006	31-07-2007
59.	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	09-11-2008
60.	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	01-01-2012
61.	Convention between the Islamic Republic of Pakistan and the Kingdom of Spain for the Avoidance of Double	Spain	Original	02-06-2010	18-05-2011



	Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.				
62.	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
63.	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	02-05-2014	30-10-2015

## **Article 3 - Transparent Entities**

### **Reservation**

Pursuant to Article 3(5)(a) of the Convention, Pakistan 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, Pakistan 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, Pakistan reserves the right for the entirety of Article 5 not to apply with respect to all of its covered tax agreements.

## Article 6 – Purpose of a Covered Tax Agreement

### *Notification of Choice of Optional Provisions*

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

### **Notification of Existing Preamble Language in Listed Agreements**

Pursuant to Article 6(5) of the Convention, 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	USA	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
2	Ireland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
3	Poland	Desiring to conclude a Convention for the Avoidance of Double Taxation;
4	Malta	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income:
5	Libya	Desiring to conclude a Convention for the avoidance of double taxation; with respect to taxes on income;
6	Canada	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
7	Philippines	desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
8	Belgium	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
9	Thailand	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10	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,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
11	Bangladesh	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
12	Netherlands	desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
13	Malaysia	The Government of Malaysia and the Government of the Islamic Republic of Pakistan, desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	Italy	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
15	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
16	Sweden	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to Taxes on Income,
17	Norway	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 Kingdom	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;
19	Republic of South Korea	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
20	Denmark	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
21	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.
22	China	Desiring to conclude an Agreement 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
23	Indonesia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
24	Hungary	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income
25	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
26	UAE	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
27	Mauritius	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
28	Tunisia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and prevention of fiscal evasion
29	France	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
30	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,
31	Finland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
32	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
33	Uzbekistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
34	Kazakhstan	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
35	Egypt	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
36	Azerbaijan	Desiring to conclude a Convention for the avoidance

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
		of double taxation and the prevention of fiscal evasion with respect to taxes on income;
37	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
38	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,
39	Iran	desiring to conclude an Agreement for the avoidance of double taxation and the exchange of information with respect to taxes on income,
40	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,
41	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,
42	Oman	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
43	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,
44	Nepal	desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
45	Syria	desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
46	Yemen	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
47	Vietnam	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
48	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
49	Belarus	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
50	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,
51	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
52	Austria	desiring to conclude a Convention for the Avoidance of Double Taxation with respect to Taxes on Income,
53	Bahrain	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
54	Switzerland	DESIRING to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
55	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,
56	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
57	Morocco	The Government of the Islamic Republic of Pakistan and the Government of the Kingdom of Morocco, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
58	Jordan	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
59	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,
60	Ukraine	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
61	Spain	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
62	Serbia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
63	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

### Notification of listed Agreements not containing existing preamble language

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

Listed Agreement Number	Other Contracting Jurisdiction
52	Austria
36	Azerbaijan
11	Bangladesh
7	Belgium
6	Canada
22	China
63	Czech Republic
20	Denmark
35	Egypt
31	Finland
29	France
30	Germany
23	Indonesia
39	Iran
2	Ireland
14	Italy
59	Japan
34	Kazakhstan
19	Korea
5	Libya
13	Malaysia
4	Malta
27	Mauritius
57	Morocco
44	Nepal

12	Netherlands
21	Nigeria
17	Norway
42	Oman
9	Philippines
3	Poland
43	Portugal
62	Serbia
25	Singapore
10	Sri Lanka
16	Sweden
54	Switzerland
45	Syria
8	Thailand
28	Tunisia
15	Turkey
26	United Arab Emirates
18	United Kingdom
1	United States of America
33	Uzbekistan
47	Vietnam

**Article 7 – Prevention of Treaty Abuse**

**Notification of Choice of Optional Provisions**

Pursuant to Article 7(17)(b) of the Convention, Pakistan hereby chooses to apply Article 7(4).

## **Article 8 – Dividend Transfer Transactions**

### **Reservation**

Pursuant to Article 8(3)(a) of the Convention, Pakistan 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, Pakistan 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, Pakistan 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, Pakistan 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, Pakistan 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, Pakistan 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, Pakistan 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, Pakistan 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, 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
52	Austria	Article 26(1), 1st Sentence
36	Azerbaijan	Article 25(1), 1st Sentence
53	Bahrain	Article 24(1), 1st Sentence
11	Bangladesh	Article 25(1), 1st Sentence
49	Belarus	Article 24(1), 1st Sentence
7	Belgium	Article 25(1), 1st Sentence
50	Bosnia and Herzegovina	Article 25(1), 1st Sentence
6	Canada	Article 24(1), 1st Sentence
22	China	Article 26(1), 1st Sentence
63	Czech Republic	Article 24(1), 1st Sentence
20	Denmark	Article 26(1), 1st Sentence
35	Egypt	Article 25(1), 1st Sentence
31	Finland	Article 24(1), 1st Sentence
29	France	Article 26(1), 1st Sentence
30	Germany	Article 24(1), 1st Sentence
24	Hungary	Article 26(1), 1st Sentence
23	Indonesia	Article 26(1), 1st Sentence
39	Iran	Article 24(1), 1st Sentence
14	Italy	Article 25(1), 1st Sentence
59	Japan	Article 25(1), 1st Sentence
58	Jordan	Article 24(1), 1st Sentence
34	Kazakhstan	Article 25(1), 1st Sentence
19	Korea	Article 25(1), 1st Sentence
38	Kuwait	Article 25(1), 1st Sentence
51	Kyrgyz Republic	Article 24(1), 1st Sentence
55	Lebanon	Article 24(1), 1st Sentence
5	Libya	Article 22(1), 1st Sentence
13	Malaysia	Article 26(1), 1st Sentence
4	Malta	Article 24(1)
27	Mauritius	Article 25(1), 1st Sentence
57	Morocco	Article 25(1), 1st Sentence

44	Nepal	Article 24(1), 1st Sentence
12	Netherlands	Article 24(1), 1st Sentence
21	Nigeria	Article 25(1)
17	Norway	Article 26(1), 1st Sentence
42	Oman	Article 26(1), 1st Sentence
9	Philippines	Article 25(1), 1st Sentence
3	Poland	Article 24(1)
43	Portugal	Article 25(1), 1st Sentence
40	Qatar	Article 24(1), 1st Sentence
41	Romania	Article 26(1), 1st Sentence
56	Saudi Arabia	Article 25(1), 1st Sentence
62	Serbia	Article 25(1), 1st Sentence
25	Singapore	Article 25(1), 1st Sentence
37	South Africa	Article 24(1), 1st Sentence
61	Spain	Article 24(1), 1st Sentence
10	Sri Lanka	Article 25(1), 1st Sentence
16	Sweden	Article 25(1), 1st Sentence
54	Switzerland	Article 24(1), 1st Sentence
45	Syria	Article 24(1), 1st Sentence
48	Tajikistan	Article 24(1), 1st Sentence
8	Thailand	Article 24(1), 1st Sentence
28	Tunisia	Article 24(1), 1st Sentence
15	Turkey	Article 25(1)
32	Turkmenistan	Article 25(1), 1st Sentence
60	Ukraine	Article 24(1), 1st Sentence
26	United Arab Emirates	Article 26(1), 1st Sentence
18	United Kingdom.	Article 25(1)
1	United States of America	Article 16(2)
33	Uzbekistan	Article 24(1), 1st Sentence
47	Vietnam	Article 26(1), 1st Sentence
46	Yemen	Article 26(1), 1st Sentence

Pursuant to Article 16(6)(b)(i) of the Convention, 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
53	Bahrain	Article 24(1), 2 <sup>nd</sup> Sentence
6	Canada	Article 24(1), 2 <sup>nd</sup> Sentence
35	Egypt	Article 25(1), 2 <sup>nd</sup> Sentence
29	France	Article 26(1), 2 <sup>nd</sup> Sentence
30	Germany	Article 24(1), 2 <sup>nd</sup> Sentence
23	Indonesia	Article 26(1), 2 <sup>nd</sup> Sentence
39	Iran	Article 24(1), 2 <sup>nd</sup> Sentence
58	Jordan	Article 24(1), 2 <sup>nd</sup> Sentence
13	Malaysia	Article 26(1), 2 <sup>nd</sup> Sentence
44	Nepal	Article 24(1), 2 <sup>nd</sup> Sentence
42	Oman	Article 26(1), 2 <sup>nd</sup> Sentence
9	Philippines	Article 25(1), 2 <sup>nd</sup> Sentence
40	Qatar	Article 24(1), 2 <sup>nd</sup> Sentence
41	Romania	Article 26(1), 2 <sup>nd</sup> Sentence
37	South Africa	Article 24(1), 2 <sup>nd</sup> Sentence
8	Thailand	Article 24(1), 2 <sup>nd</sup> Sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, 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
52	Austria	Article 26(1), 2 <sup>nd</sup> Sentence
36	Azerbaijan	Article 25(1), 2 <sup>nd</sup> Sentence
11	Bangladesh	Article 25(1), 2 <sup>nd</sup> Sentence
49	Belarus	Article 24(1), 2 <sup>nd</sup> Sentence
7	Belgium	Article 25(1), 2 <sup>nd</sup> Sentence
50	Bosnia and Herzegovina	Article 25(1), 2 <sup>nd</sup> Sentence
22	China	Article 26(1), 2 <sup>nd</sup> Sentence
63	Czech Republic	Article 24(1), 2 <sup>nd</sup> Sentence

20	Denmark	Article 26(1), 2 <sup>nd</sup> Sentence
31	Finland	Article 24(1), 2 <sup>nd</sup> Sentence
24	Hungary	Article 26(1), 2 <sup>nd</sup> Sentence
14	Italy	Article 25(1), 2 <sup>nd</sup> Sentence
59	Japan	Article 25(1), 2 <sup>nd</sup> Sentence
34	Kazakhstan	Article 25(1), 2 <sup>nd</sup> Sentence
19	Korea	Article 25(1), 2 <sup>nd</sup> Sentence
38	Kuwait	Article 25(1), 2 <sup>nd</sup> Sentence
51	Kyrgyz Republic	Article 24(1), 2 <sup>nd</sup> Sentence
55	Lebanon	Article 24(1), 2 <sup>nd</sup> Sentence
27	Mauritius	Article 25(1), 2 <sup>nd</sup> Sentence
57	Morocco	Article 25(1), 2 <sup>nd</sup> Sentence
12	Netherlands	Article 24(1), 2 <sup>nd</sup> Sentence
17	Norway	Article 26(1), 2 <sup>nd</sup> Sentence
43	Portugal	Article 25(1), 2 <sup>nd</sup> Sentence
56	Saudi Arabia	Article 25(1), 2 <sup>nd</sup> Sentence
62	Serbia	Article 25(1), 2 <sup>nd</sup> Sentence
25	Singapore	Article 25(1), 2 <sup>nd</sup> Sentence
10	Sri Lanka	Article 25(1), 2 <sup>nd</sup> Sentence
16	Sweden	Article 25(1), 2 <sup>nd</sup> Sentence
54	Switzerland	Article 24(1), 2 <sup>nd</sup> Sentence
45	Syria	Article 24(1), 2 <sup>nd</sup> Sentence
48	Tajikistan	Article 24(1), 2 <sup>nd</sup> Sentence
28	Tunisia	Article 24(1), 2 <sup>nd</sup> Sentence
32	Turkmenistan	Article 25(1), 2 <sup>nd</sup> Sentence
60	Ukraine	Article 24(1), 2 <sup>nd</sup> Sentence
26	United Arab Emirates	Article 26(1), 2 <sup>nd</sup> Sentence
33	Uzbekistan	Article 24(1), 2 <sup>nd</sup> Sentence
47	Vietnam	Article 26(1), 2 <sup>nd</sup> Sentence
46	Yemen	Article 26(1), 2 <sup>nd</sup> Sentence
61	Spain	Article 24(1), 2 <sup>nd</sup> Sentence



### Notification of Listed Agreements Not Containing Existing Provisions

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

Listed Agreement Number	Other Contracting Jurisdiction
7	Belgium
6	Canada
20	Denmark
2	Ireland
14	Italy
5	Libya
13	Malaysia
4	Malta
21	Nigeria
9	Philippines
3	Poland
25	Singapore
10	Sri Lanka
54	Switzerland
28	Tunisia
15	Turkey
18	United Kingdom
1	United States of America

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

Listed Agreement Number	Other Contracting Jurisdiction
9	Philippines

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

Listed Agreement Number	Other Contracting Jurisdiction
7	Belgium
6	Canada
2	Ireland
14	Italy
34	Kazakhstan
13	Malaysia
4	Malta
21	Nigeria
9	Philippines
42	Oman
15	Turkey
60	Ukraine
18	United Kingdom
1	United States of America

## Article 17 – Corresponding Adjustments

### Notification of the Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, 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
52	Austria	Article 9(2)
36	Azerbaijan	Article 9(2)
53	Bahrain	Article 9(2)
49	Belarus	Article 9(2)
50	Bosnia and Herzegovina	Article 9(2)
22	China	Article 9(2)
20	Denmark	Article 9(2)
35	Egypt	Article 8(3)
31	Finland	Article 9(2)
24	Hungary	Article 9(2)
23	Indonesia	Article 9(2)
39	Iran	Article 9(2)
59	Japan	Article 9(2)
58	Jordan	Article 9(2)
34	Kazakhstan	Article 9(2)
38	Kuwait	Article 9(2)
51	Kyrgyz Republic	Article 9(2)
55	Lebanon	Article 9(2)
27	Mauritius	Article 9(2)
57	Morocco	Article 9(2)
44	Nepal	Article 9(2)
12	Netherlands	Article 9(2)
21	Nigeria	Article 9(2)
42	Oman	Article 9(2)
9	Philippines	Article 9(2)
43	Portugal	Article 9(2)
40	Qatar	Article 9(2)
41	Romania	Article 9(2)
56	Saudi Arabia	Article 9(2)
62	Serbia	Article 9(2)
37	South Africa	Article 9(2)
61	Spain	Article 9(2)
10	Sri Lanka	Article 9(2)
16	Sweden	Article 9(2)
45	Syria	Article 9(2)
48	Tajikistan	Article 9(2)
8	Thailand	Article 9(2)
28	Tunisia	Article 9(2)
15	Turkey	Article 9(2)
32	Turkmenistan	Article 9(2)

60	Ukraine	Article 9(2)
18	United Kingdom	Article 23(5)
26	United Arab Emirates	Article 9(2)
33	Uzbekistan	Article 9(2)
47	Vietnam	Article 9(2)
46	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), Pakistan hereby chooses to substitute “taxable period” for “calendar year”.

### **Reservation**

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