

## **The Kingdom of Thailand**

### **Status of List of Reservations and Notifications upon Deposit of the Instrument of Ratification**

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

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

Pursuant to Article 2(1)(a)(ii) of the Convention, Thailand 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 Kingdom of Thailand and the Government of the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Armenia	Original	07-11-2001	12-11-2002
2	Agreement between the Kingdom of Thailand and Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Australia	Original	31-08-1989	27-12-1989
3	Convention between the Kingdom of Thailand and the Republic of Austria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Austria	Original	08-05-1985	01-07-1986
4	Convention between the Government of the Kingdom of Thailand and the Government of the State of Bahrain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Bahrain	Original	03-11-2001	27-12-2003
			Protocol	25-04-2017	02-04-2018
5	Convention between the Government of the Kingdom of Thailand 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	20-04-1997	09-07-1998
6	Convention between the Government of the Kingdom of Thailand 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 and on Property	Belarus	Original	15-12-2005	02-09-2006

7	Agreement between the Kingdom of Thailand and the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Belgium	Original	16-10-1978	28-12-1980
8	Convention between the Kingdom of Thailand and the Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Bulgaria	Original	16-06-2000	13-02-2001
9	Agreement between the Government of the Kingdom of Thailand and the Royal Government of Cambodia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Cambodia	Original	07-09-2017	26-12-2017
10	Convention between the Kingdom of Thailand and Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Canada	Original	11-04-1984	16-07-1985
11	Convention between the Government of the Kingdom of Thailand and the Government of the Republic of Chile for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Chile	Original	08-09-2006	05-05-2010
12	Agreement between the Government of the Kingdom of Thailand and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	The People's Republic of China	Original	27-10-1986	29-12-1986
13	Convention between the Government of the Kingdom of Thailand and the Government of the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Cyprus	Original	27-10-1998	04-04-2000
14	Convention between the Royal Government of the Kingdom of Thailand and the Government of the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Czech Republic	Original	12-02-1994	14-08-1995

15	Convention between the Government of the Kingdom of Thailand and the Government of the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Denmark	Original	23-02-1998	12-02-1999
16	Convention between the Government of the Kingdom of Thailand and the Government of the Republic of Estonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Estonia	Original	25-09-2012	23-12-2013
17	Convention between the Government of the Kingdom of Thailand and the Government of the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Finland	Original	25-04-1985	28-03-1986
18	Convention between the Government of the French Republic and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	France	Original	27-12-1974	29-08-1975
			Protocol	20-08-1999	06-03-2003
19	Agreement between the Kingdom of Thailand and the Federal Republic of Germany for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Germany	Original	10-07-1967	04-12-1968
20	Agreement between the Government of the Kingdom of Thailand and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Hong Kong	Original	07-09-2005	07-12-2005
21	Convention between the Government of the Kingdom of Thailand and the Government of the Hungarian People's Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Hungary	Original	18-05-1989	10-12-1989

22	Agreement between the Government of the Kingdom of Thailand and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	India	Original	29-06-2015	05-01-2016
23	Agreement between the Government of the Kingdom of Thailand and the Government of the Republic of Indonesia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Indonesia	Original	15-06-2001	23-10-2003
24	Convention between the Government of the Kingdom of Thailand and the Government of Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains	Ireland	Original	04-11-2013	11-03-2015
25	Convention between the Government of the Kingdom of Thailand and the Government of the State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Israel	Original	22-01-1996	24-12-1996
26	Convention between the Kingdom of Thailand and the Republic of Italy for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Italy	Original	22-12-1977	31-05-1980
27	Convention between Thailand and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Japan	Original	07-04-1990	31-08-1990
28	Convention between the Government of the Kingdom of Thailand and the Government of the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Republic of Korea	Original	16-11-2006	29-06-2007
29	Agreement between the Kingdom of Thailand 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	29-07-2003	25-04-2006

30	Agreement between the Government of the Kingdom of Thailand and the Government of the Lao People's Democratic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Laos	Original	20-06-1997	23-12-1997
31	Convention between the Kingdom of Thailand and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Luxembourg	Original	07-05-1996	22-06-1998
32	Agreement between the Government of the Kingdom of Thailand and the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Malaysia	Original	29-03-1982	02-02-1983
			Protocol	10-02-1995	12-06-1996
33	Agreement between the Government of the Kingdom of Thailand and the Government of the Republic of Mauritius for the Avoidance of Double Taxation with Respect to Taxes on Income	Mauritius	Original	01-10-1997	10-06-1998
34	Agreement between the Government of the Kingdom of Thailand and the Government of the Union of Myanmar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Myanmar	Original	07-02-2002	15-08-2011
35	Agreement between the Government of the Kingdom of Thailand 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	02-02-1998	14-07-1998
36	Agreement between the Government of the Kingdom of Thailand and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	New Zealand	Original	22-10-1998	14-12-1998
37	Agreement between the Government of the Kingdom of Thailand 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	13-10-2003	27-02-2004

38	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	Pakistan	Original	14-08-1980	07-01-1981
39	Convention between the Government of the Kingdom of Thailand and the Government of the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Philippines	Original	21-06-2013	05-03-2018
40	Convention between the Government of the Kingdom of Thailand and the Government of the Polish People's Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Poland	Original	08-12-1978	13-05-1983
41	Convention between the Government of the Kingdom of Thailand 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	26-06-1996	03-04-1997
42	Convention between the Government of the Kingdom of Thailand and the Government of the Russian Federation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Russia	Original	23-09-1999	15-01-2009
43	Agreement between the Government of the Kingdom of Thailand and the Government of the Republic of Seychelles for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Seychelles	Original	26-04-2001	14-04-2006
44	Agreement between the Government of the Kingdom of Thailand and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Singapore	Original	11-06-2015	15-02-2016

45	Convention between the Government of the Kingdom of Thailand and the Government of the Republic of Slovenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Slovenia	Original	11-07-2003	04-05-2004
46	Convention between the Government of the Kingdom of Thailand and the Government of the Republic of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	South Africa	Original	12-02-1996	27-08-1996
47	Convention between the Government of the Kingdom of Thailand and the Government of the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Spain	Original	14-10-1997	16-09-1998
48	Convention between the Government of the Kingdom of Thailand and the Government of the Democratic Socialist Republic of Sri Lanka for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Sri Lanka	Original	14-12-1988	12-03-1990
49	Convention between Thailand and Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Sweden	Original	19-10-1988	26-09-1989
50	Convention between the Kingdom of Thailand and the Swiss Confederation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Switzerland	Original	12-02-1996	19-12-1996
51	Convention between the Kingdom of Thailand and the Republic of Tajikistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Tajikistan	Original	17-05-2013	23-12-2013
52	Agreement between the Government of the Kingdom of Thailand and the Government of the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Turkey	Original	11-04-2002	13-01-2005



53	Convention between the Government of the Kingdom of Thailand and the Government of Ukraine for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Ukraine	Original	10-03-2004	24-11-2004
54	Agreement between the Government of the Kingdom of Thailand and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	United Arab Emirates	Original	01-03-2000	28-12-2000
55	Convention between the Government of the Kingdom of Thailand and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	United Kingdom	Original	18-02-1981	20-11-1981
56	Convention between the Government of the Kingdom of Thailand and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	United States	Original	26-11-1996	15-12-1997
57	Convention between the Government of the Kingdom of Thailand 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	23-04-1999	21-07-1999
58	Agreement between the Government of the Kingdom of Thailand 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	23-12-1992	31-12-1992

### **Article 3 – Transparent Entities**

#### ***Reservation***

Pursuant to Article 3(5)(a) of the Convention, Thailand 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, Thailand 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*****Notification of Choice of Optional Provisions***

Pursuant to Article 5 (10) of the Convention, Thailand hereby chooses under Article 5(1) to apply Option C of that Article.

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 5(10) of the Convention, Thailand 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
3	Austria	Art. 24 (2)(a)
7	Belgium	Art. 23 (2)(a) third sentence
17	Finland	Art. 22 (3) third sentence
18	France	Art. 23 (2)(a)
19	Germany	Art. 22 (3)(a)
40	Poland	Art. 21 (1)
42	Russia	Art. 23 (2) third sentence
44	Singapore	Art. 22 (b) third sentence
54	United Arab Emirates	Art. 23 (1)

**Article 6 – Purpose of a Covered Tax Agreement*****Notification of Existing Preamble Language in Listed Agreements***

Pursuant to Article 6(5) of the Convention, Thailand 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	Armenia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
2	Australia	DESIRING to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
3	Austria	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
4	Bahrain	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
5	Bangladesh	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
6	Belarus	DESIRING to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Property,
7	Belgium	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
8	Bulgaria	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income.
9	Cambodia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income .
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	Chile	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income;
12	The People's Republic of China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
13	Cyprus	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

14	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,
15	Denmark	desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
16	Estonia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17	Finland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
18	France	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
19	Germany	Desiring to conclude an Agreement for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital,
20	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,
21	Hungary	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 further develop and facilitate economic relationship.>
22	India	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and with a view to promoting economic cooperation between the two countries, have agreed as follows:>
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	Ireland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
25	Israel	Dersiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
26	Italy	desiring to conclude a Convention to avoid double taxation and to prevail fiscal evasion with respect to taxes on income,
27	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,
28	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,
29	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;

30	Laos	Desiring to conclude an Agreement for the avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income,
31	Luxembourg	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
32	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
33	Mauritius	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
34	Myanmar	DESIRING to conclude an Agreement 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	New Zealand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
37	Oman	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
38	Pakistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
39	Philippines	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
40	Poland	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income;
41	Romania	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasionwith Respect to Taxes on Income
42	Russia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes an income,
43	Seychelles	DESIRING to conclude an Agreement 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	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
45	Slovenia	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
46	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,

47	Spain	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
48	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,
49	Sweden	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
50	Switzerland	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
51	Tajikistan	<DESIRING to develop and strengthen economic, scientific, technical and cultural cooperation between both States and> to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
52	Turkey	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
53	Ukraine	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
54	United Arab Emirates	<desiring to promote and strengthen the economic relations> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
55	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;
56	United States	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
57	Uzbekistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and with a view to promote economic cooperation between the two countries,>
58	Vietnam	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,



**Article 7 – Prevention of Treaty Abuse*****Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 7(17)(a) of the Convention, Thailand 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
11	Chile	Articles 10(6), 11(7) and 12(7)
25	Israel	Article 23
37	Oman	Articles 10(6), 11(8), 12(7) and 22(3)
53	Ukraine	Articles 11(9) and 12(7)

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

### ***Reservation***

Pursuant to Article 8(3)(a) of the Convention, Thailand 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, Thailand 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, Thailand 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, Thailand 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

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 12(5) of the Convention, Thailand 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	Armenia	Article 5 (5) (a)
2	Australia	Article 5 (5) (a)
3	Austria	Article 5 (4) (a)
4	Bahrain	Article 5 (4) (a)
5	Bangladesh	Article 5 (4) (a)
6	Belarus	Article 5 (5) (a)
7	Belgium	Article 5 (4) (a)
8	Bulgaria	Article 5 (4)
9	Cambodia	Article 5 (5) (a)
10	Canada	Article 5 (5) (a)
11	Chile	Article 5 (5)
12	The People's Republic of China	Article 5 (4) (a)
13	Cyprus	Article 5 (4) (a)
14	Czech Republic	Article 5 (4) (a)
15	Denmark	Article 5 (4) (a)
16	Estonia	Article 5 (5) (a)
17	Finland	Article 5 (5) (a)
18	France	Article 5 (4) (a)
19	Germany	Article 5 (5) (a)
20	Hong Kong	Article 5 (5) (a)
21	Hungary	Article 5 (4) (a)
22	India	Article 5 (5) (a)
23	Indonesia	Article 5 (5) (a)
24	Ireland	Article 5 (6)
25	Israel	Article 5 (4) (a)
26	Italy	Article 5 (4) (a)
27	Japan	Article 5 (6) (a)
28	Republic of Korea	Article 5 (5) (a)
29	Kuwait	Article 5 (5) (a)
30	Laos	Article 5 (4)
31	Luxembourg	Article 5 (4) (a)
32	Malaysia	Article 5 (5) (a)
33	Mauritius	Article 5 (5) (a)
34	Myanmar	Article 5 (4) (a)
35	Nepal	Article 5 (4) (a)
36	New Zealand	Article 5 (8) (a)
37	Oman	Article 5 (4) (a)
38	Pakistan	Article 5 (4) (a)
39	Philippines	Article 5 (4) (a)
40	Poland	Article 5 (4) (a)

41	Romania	Article 5 (4) (a)
42	Russia	Article 5 (4) (a)
43	Seychelles	Article 5 (4) (a)
44	Singapore	Article 5 (5) (a)
45	Slovenia	Article 5 (5) (a)
46	South Africa	Article 5 (4) (a)
47	Spain	Article 5 (5) (a)
48	Sri Lanka	Article 5 (5) (a)
49	Sweden	Article 5 (5) (a)
50	Switzerland	Article 5 (4) (a)
51	Tajikistan	Article 5 (5) (a)
52	Turkey	Article 5 (5) (a)
53	Ukraine	Article 5 (5) (a)
54	United Arab Emirates	Article 5 (5) (a)
55	United Kingdom	Article 5 (5) (a)
56	United States	Article 5 (6) (a)
57	Uzbekistan	Article 5 (5) (a)
58	Vietnam	Article 5 (4)

Pursuant to Article 12(6) of the Convention, Thailand 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	Armenia	Article 5 (7)
2	Australia	Article 5 (6)
3	Austria	Article 5 (5)
4	Bahrain	Article 5 (5)
5	Bangladesh	Article 5 (5)
6	Belarus	Article 5 (6)
7	Belgium	Article 5 (5)
8	Bulgaria	Article 5 (6)
9	Cambodia	Article 5 (7)
10	Canada	Article 5 (6)
11	Chile	Article 5 (7)
12	The People's Republic of China	Article 5 (5)
13	Cyprus	Article 5 (5)
14	Czech Republic	Article 5 (5)
15	Denmark	Article 5 (5)
16	Estonia	Article 5 (6)
17	Finland	Article 5 (6)
18	France	Article 5 (5)
19	Germany	Article 5 (6)
20	Hong Kong	Article 5 (6)
21	Hungary	Article 5 (6)
22	India	Article 5 (7)
23	Indonesia	Article 5 (7)
24	Ireland	Article 5 (7)
25	Israel	Article 5 (6)
26	Italy	Article 5 (5)

27	Japan	Article 5 (7) and Protocol 1
28	Republic of Korea	Article 5 (6)
29	Kuwait	Article 5 (7)
30	Laos	Article 5 (5)
31	Luxembourg	Article 5 (6)
32	Malaysia	Article 5 (6)
33	Mauritius	Article 5 (6)
34	Myanmar	Article 5 (6)
35	Nepal	Article 5 (6)
36	New Zealand	Article 5 (9)
37	Oman	Article 5 (5)
38	Pakistan	Article 5 (5)
39	Philippines	Article 5 (6)
40	Poland	Article 5 (5) and Protocol I.2.
41	Romania	Article 5 (5)
42	Russia	Article 5 (6)
43	Seychelles	Article 5 (5)
44	Singapore	Article 5 (6)
45	Slovenia	Article 5 (6)
46	South Africa	Article 5 (6)
47	Spain	Article 5 (7) and Protocol 3
48	Sri Lanka	Article 5 (7)
49	Sweden	Article 5 (6)
50	Switzerland	Article 5 (6)
51	Tajikistan	Article 5 (7)
52	Turkey	Article 5 (6)
53	Ukraine	Article 5 (7)
54	United Arab Emirates	Article 5 (6)
55	United Kingdom	Article 5 (6)
56	United States	Article 5 (7)
57	Uzbekistan	Article 5 (7)
58	Vietnam	Article 5 (5)



## 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, Thailand hereby chooses to apply Option A under Article 13(1).

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 13(7) of the Convention, Thailand 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	Armenia	Article 5 (4)
2	Australia	Article 5 (3)
3	Austria	Article 5 (3)
4	Bahrain	Article 5 (3)
5	Bangladesh	Article 5 (3)
6	Belarus	Article 5 (4)
7	Belgium	Article 5 (3)
8	Bulgaria	Article 5 (3)
9	Cambodia	Article 5 (4)
10	Canada	Article 5 (4)
11	Chile	Article 5 (4)
12	The People's Republic of China	Article 5 (3)
13	Cyprus	Article 5 (3) and Protocol with reference to paragraph 3(a) and (b) of Article 5
14	Czech Republic	Article 5 (3)
15	Denmark	Article 5 (3) and Protocol 1(ii)
16	Estonia	Article 5 (4)
17	Finland	Article 5 (4)
18	France	Article 5 (3)
19	Germany	Article 5 (4)
20	Hong Kong	Article 5 (4)
21	Hungary	Article 5 (3) and Protocol 2
22	India	Article 5 (4)
23	Indonesia	Article 5 (4)
24	Ireland	Article 5 (5)
25	Israel	Article 5 (3) and Protocol 1
26	Italy	Article 5 (3)
27	Japan	Article 5 (5)
28	Republic of Korea	Article 5 (4)
29	Kuwait	Article 5 (4) and Protocol 2
30	Laos	Article 5 (3)
31	Luxembourg	Article 5 (3)
32	Malaysia	Article 5 (3)
33	Mauritius	Article 5 (4)
34	Myanmar	Article 5 (3)

35	Nepal	Article 5 (3)
36	New Zealand	Article 5 (7)
37	Oman	Article 5 (3)
38	Pakistan	Article 5 (3)
39	Philippines	Article 5 (3)
40	Poland	Article 5 (3)
41	Romania	Article 5 (3)
42	Russia	Article 5 (3)
43	Seychelles	Article 5 (3)
44	Singapore	Article 5 (4)
45	Slovenia	Article 5 (4)
46	South Africa	Article 5 (3)
47	Spain	Article 5 (4), Protocol 2(1), and Protocol 2(2)
48	Sri Lanka	Article 5 (4)
49	Sweden	Article 5 (4)
50	Switzerland	Article 5 (3)
51	Tajikistan	Article 5 (4)
52	Turkey	Article 5 (4)
53	Ukraine	Article 5 (4)
54	United Arab Emirates	Article 5 (4)
55	United Kingdom	Article 5 (3)
56	United States	Article 5 (4) and (5)
57	Uzbekistan	Article 5 (4)
58	Vietnam	Article 5 (3)

**Article 14 – Splitting-up of Contracts*****Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 14(4) of the Convention, Thailand 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
11	Chile	Protocol with reference to Article 5
15	Denmark	Article 22 (2) and (3)
36	New Zealand	Article 5 (6)

## Article 16 – Mutual Agreement Procedure

### *Reservation*

Pursuant to Article 16(5)(a) of the Convention, Thailand reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 16(6)(b)(i) of the Convention, Thailand considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
10	Canada	Article 24(1) second sentence
16	Estonia	Article 25(1) second sentence
23	Indonesia	Article 25(1) second sentence
26	Italy	Article 24(1) second sentence
38	Pakistan	Article 24(1) second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Thailand considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 26(1) second sentence
2	Australia	Article 25(1) second sentence
3	Austria	Article 26(1) second sentence
4	Bahrain	Article 26(1) second sentence
5	Bangladesh	Article 25(1) second sentence
6	Belarus	Article 26(1) second sentence
7	Belgium	Article 25(1) second sentence
8	Bulgaria	Article 25(1) second sentence
9	Cambodia	Article 25(1) second sentence

11	Chile	Article 24(1) second sentence
12	The People's Republic of China	Article 25(1) second sentence
13	Cyprus	Article 25(1) second sentence
14	Czech Republic	Article 25(1) second sentence
15	Denmark	Article 26(1) second sentence
17	Finland	Article 24(1) second sentence
20	Hong Kong	Article 24(1) second sentence
21	Hungary	Article 25(1) second sentence
22	India	Article 25(1) second sentence
24	Ireland	Article 25(1) second sentence
25	Israel	Article 26(1) second sentence
27	Japan	Article 23(1) second sentence
28	Republic of Korea	Article 25(1) second sentence
29	Kuwait	Article 25(1) second sentence
30	Laos	Article 25(1) second sentence
31	Luxembourg	Article 26(1) second sentence
33	Mauritius	Article 25(1) second sentence
34	Myanmar	Article 26(1) second sentence
35	Nepal	Article 25(1) second sentence
36	New Zealand	Article 25(1) second sentence
37	Oman	Article 25(1) second sentence
39	Philippines	Article 25(1) second sentence
41	Romania	Article 26(1) second sentence
42	Russia	Article 25(1) second sentence
43	Seychelles	Article 25(1) second sentence
44	Singapore	Article 24(1) second sentence
45	Slovenia	Article 25(1) second sentence
47	Spain	Article 25(1) second sentence
48	Sri Lanka	Article 25(1) second sentence
49	Sweden	Article 25(1) second sentence
50	Switzerland	Article 22(1) second sentence
51	Tajikistan	Article 25(1) second sentence
53	Ukraine	Article 25(1) second sentence
54	United Arab Emirates	Article 25(1) second sentence
56	United States	Article 27(1) second sentence
57	Uzbekistan	Article 25(1) second sentence
58	Vietnam	Article 24(1) second sentence

#### ***Notification of Listed Agreements Not Containing Existing Provisions***

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

Listed Agreement Number	Other Contracting Jurisdiction
1	Armenia
2	Australia
3	Austria
4	Bahrain
5	Bangladesh
6	Belarus

7	Belgium
8	Bulgaria
10	Canada
11	Chile
12	The People's Republic of China
13	Cyprus
14	Czech Republic
15	Denmark
17	Finland
18	France
19	Germany
21	Hungary
23	Indonesia
24	Ireland
25	Israel
26	Italy
27	Japan
29	Kuwait
30	Laos
31	Luxembourg
32	Malaysia
33	Mauritius
34	Myanmar
35	Nepal
37	Oman
39	Philippines
40	Poland
41	Romania
42	Russia
43	Seychelles
45	Slovenia
46	South Africa
47	Spain
48	Sri Lanka
49	Sweden
50	Switzerland
51	Tajikistan
52	Turkey
53	Ukraine
54	United Arab Emirates
55	United Kingdom
56	United States
57	Uzbekistan
58	Vietnam

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

Listed Agreement Number	Other Contracting Jurisdiction
7	Belgium
18	France

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

Listed Agreement Number	Other Contracting Jurisdiction
2	Australia
7	Belgium
11	Chile
30	Laos
36	New Zealand
37	Oman
42	Russia
55	United Kingdom

**Article 17 – Corresponding Adjustments*****Reservation***

Pursuant to Article 17(3)(a) of the Convention, Thailand reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 9(2)
2	Australia	Article 9(3)
6	Belarus	Article 9(2)
8	Bulgaria	Article 9(2)
9	Cambodia	Article 9(2)
10	Canada	Article 9(2)
11	Chile	Article 9(2)
16	Estonia	Article 9(2)
17	Finland	Article 9(2)
20	Hong Kong (China)	Article 9(2)
22	India	Article 9(2)
24	Ireland	Article 9(2)
27	Japan	Article 9(2)
28	Korea	Article 9(2)
29	Kuwait	Article 9(2)
35	Nepal	Article 9(2)
36	New Zealand	Article 9(3)
37	Oman	Article 9(2)
38	Pakistan	Article 9(2)
39	Philippines	Article 9(2)
43	Seychelles	Article 9(2)
44	Singapore	Article 9(2)
51	Tajikistan	Article 9(2)
52	Turkey	Article 9(2)
53	Ukraine	Article 9(2)
54	United Arab Emirates	Article 9(2)
56	United States	Article 9(2)
57	Uzbekistan	Article 9(2)



## **Article 35 – Entry into Effect**

### ***Reservation***

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