

30	The Italian Republic
33	The Republic of Kazakhstan
34	The Republic of Korea
36	The Kyrgyz Republic
37	The Republic of Latvia
40	The Republic of Lithuania
41	The Grand Duchy of Luxembourg
42	The Republic of Northern Macedonia
45	The Republic of Malta
47	The Republic of Moldova
53	The Islamic Republic of Pakistan
54	The Republic of Poland
55	The Portuguese Republic
57	The Russian Federation
63	The Republic of South Africa
66	The Swiss Confederation
68	The Republic of Tajikistan
73	The United Kingdom of Great Britain and Northern Island

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(b) of the Convention, Ukraine reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements on the basis that in the absence of a provision referred to in Article 17(2) in its Covered Tax Agreement:

- i) it shall make the appropriate adjustment referred to in Article 17(1); or
- ii) its competent authority shall endeavour to resolve the case under the provisions of a Covered Tax Agreement relating to mutual agreement procedure.