

## SIGNATORIES AND PARTIES TO THE MULTILATERAL CONVENTION TO IMPLEMENT TAX TREATY RELATED MEASURES TO PREVENT BASE EROSION AND PROFIT SHIFTING

Status as of 29 October 2020

This document contains a list of signatories and parties to the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting. Under the provisions of the Convention, each jurisdiction is required to provide a list of reservations and notifications (the “MLI Position”) at the time of signature.

The MLI Positions provided for each jurisdiction upon the deposit of the instrument of ratification, acceptance or approval and/or signature, the notifications made pursuant to Article 35(7)(b) of the MLI and the notifications made after becoming a Party to the Convention are available via the links below.

**IMPORTANT:** The current position for each jurisdiction will be the later of the positions provided upon the deposit of its instrument of ratification, acceptance or approval of the Convention or made after becoming a Party to the Convention.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party
1	Albania	<a href="#">28-05-2019</a>	<a href="#">22-09-2020</a>	01-01-2021		
2	Andorra	<a href="#">07-06-2017</a>				
3	Argentina	<a href="#">07-06-2017</a>				
4	Armenia	<a href="#">07-06-2017</a>				
5	Australia	<a href="#">07-06-2017</a>	<a href="#">26-09-2018</a>	01-01-2019		<a href="#">02-10-2020</a>
6	Austria	<a href="#">07-06-2017</a>	<a href="#">22-09-2017</a>	01-07-2018		
7	Barbados	<a href="#">24-01-2018</a>				
8	Belgium	<a href="#">07-06-2017</a>	<a href="#">26-06-2019</a>	01-10-2019		
9	Belize	<a href="#">11-01-2019</a>				
10	Bosnia and Herzegovina	<a href="#">30-10-2019</a>	<a href="#">16-09-2020</a>	01-01-2021		
11	Bulgaria	<a href="#">07-06-2017</a>				
12	Burkina Faso	<a href="#">07-06-2017</a>				
13	Cameroon	<a href="#">11-07-2017</a>				
14	Canada	<a href="#">07-06-2017</a>	<a href="#">29-08-2019</a>	01-12-2019		<a href="#">08-10-2020</a>
15	Chile	<a href="#">07-06-2017</a>				
16	China (People's Republic of)	<a href="#">07-06-2017</a>				
17	Colombia	<a href="#">07-06-2017</a>				
18	Costa Rica	<a href="#">07-06-2017</a>	<a href="#">22-09-2020</a>	01-01-2021		
19	Côte d'Ivoire	<a href="#">24-01-2018</a>				
20	Croatia	<a href="#">07-06-2017</a>				

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party
21	Curaçao	<a href="#">20-12-2017</a> <sup>1</sup>	<a href="#">29-03-2019</a>	01-07-2019		
22	Cyprus	<a href="#">07-06-2017</a>	<a href="#">23-01-2020</a>	01-05-2020		
23	Czech Republic	<a href="#">07-06-2017</a>	<a href="#">13-05-2020</a> <sup>2</sup>	01-09-2020		
24	Denmark	<a href="#">07-06-2017</a>	<a href="#">30-09-2019</a>	01-01-2020		
25	Egypt	<a href="#">07-06-2017</a>	<a href="#">30-09-2020</a>	01-01-2021		
26	Estonia	<a href="#">29-06-2018</a>				
27	Fiji	<a href="#">07-06-2017</a>				
28	Finland	<a href="#">07-06-2017</a>	<a href="#">25-02-2019</a>	01-06-2019		
29	France	<a href="#">07-06-2017</a>	<a href="#">26-09-2018</a>	01-01-2019		<a href="#">22-09-2020</a>
30	Gabon	<a href="#">07-06-2017</a>				
31	Georgia	<a href="#">07-06-2017</a>	<a href="#">29-03-2019</a>	01-07-2019		
32	Germany	<a href="#">07-06-2017</a>				
33	Greece	<a href="#">07-06-2017</a>				
34	Guernsey	<a href="#">07-06-2017</a>	<a href="#">12-02-2019</a>	01-06-2019		
35	Hong Kong (China)	<a href="#">07-06-2017</a>				
36	Hungary	<a href="#">07-06-2017</a>				
37	Iceland	<a href="#">07-06-2017</a>	<a href="#">26-09-2019</a>	01-01-2020		
38	India	<a href="#">07-06-2017</a>	<a href="#">25-06-2019</a>	01-10-2019		
39	Indonesia	<a href="#">07-06-2017</a>	<a href="#">28-04-2020</a>	01-08-2020		
40	Ireland	<a href="#">07-06-2017</a>	<a href="#">29-01-2019</a>	01-05-2019		
41	Isle of Man	<a href="#">07-06-2017</a>	<a href="#">25-10-2017</a>	01-07-2018		
42	Israel	<a href="#">07-06-2017</a>	<a href="#">13-09-2018</a>	01-01-2019		
43	Italy	<a href="#">07-06-2017</a>				
44	Jamaica	<a href="#">24-01-2018</a>				
45	Japan	<a href="#">07-06-2017</a>	<a href="#">26-09-2018</a>	01-01-2019		<a href="#">22-07-2020</a>
46	Jersey	<a href="#">07-06-2017</a>	<a href="#">15-12-2017</a>	01-07-2018		
47	Jordan	<a href="#">19-12-2019</a>	<a href="#">29-09-2020</a>	01-01-2021		
48	Kazakhstan	<a href="#">25-06-2018</a>	<a href="#">24-06-2020</a>	01-10-2020		
49	Kenya	<a href="#">26-11-2019</a>				
50	Korea	<a href="#">07-06-2017</a>	<a href="#">13-05-2020</a>	01-09-2020		
51	Kuwait	<a href="#">07-06-2017</a>				

<sup>1</sup> On this date, the Kingdom of Netherlands communicated a provisional list of reservations and notifications in respect of Curaçao and informed the OECD that it intended to deposit, at the time of the deposit of its instrument of acceptance, a definitive list of reservations and notifications pursuant to Article 28(4) and (5) and Article 29(1) and (2) of the Convention.

<sup>2</sup> The List of Reservations and Notifications (“the MLI Position”) deposited by the Czech Republic at the time of deposit of the instrument of ratification does not follow the standard format: the notifications and reservations are listed separately and with the English text following the Czech text.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party
52	Latvia	<a href="#">07-06-2017</a>	<a href="#">29-10-2019</a>	01-02-2020		
53	Liechtenstein	<a href="#">07-06-2017</a>	<a href="#">19-12-2019</a>	01-04-2020		
54	Lithuania	<a href="#">07-06-2017</a>	<a href="#">11-09-2018</a>	01-01-2019		
55	Luxembourg	<a href="#">07-06-2017</a>	<a href="#">09-04-2019</a>	01-08-2019		
56	Malaysia	<a href="#">24-01-2018</a>				
57	Malta	<a href="#">07-06-2017</a>	<a href="#">18-12-2018</a>	01-04-2019		
58	Mauritius	<a href="#">05-07-2017</a> <sup>3</sup>	<a href="#">18-10-2019</a>	01-02-2020		
59	Mexico	<a href="#">07-06-2017</a>				
60	Monaco	<a href="#">07-06-2017</a>	<a href="#">10-01-2019</a>	01-05-2019		
61	Morocco	<a href="#">25-06-2019</a>				
62	Netherlands	<a href="#">07-06-2017</a>	<a href="#">29-03-2019</a>	01-07-2019		
63	New Zealand	<a href="#">07-06-2017</a>	<a href="#">27-06-2018</a>	01-10-2018		
64	Nigeria	<a href="#">17-08-2017</a>				
65	North Macedonia	<a href="#">29-01-2020</a>				
66	Norway	<a href="#">07-06-2017</a>	<a href="#">17-07-2019</a>	01-11-2019		
67	Oman	<a href="#">26-11-2019</a>	<a href="#">07-07-2020</a>	01-11-2020		
68	Pakistan	<a href="#">07-06-2017</a>				
69	Panama	<a href="#">24-01-2018</a>				
70	Papua New Guinea	<a href="#">23-01-2019</a>				
71	Peru	<a href="#">27-06-2018</a>				
72	Poland	<a href="#">07-06-2017</a>	<a href="#">23-01-2018</a>	01-07-2018		
73	Portugal	<a href="#">07-06-2017</a>	<a href="#">28-02-2020</a>	01-06-2020		
74	Qatar	<a href="#">04-12-2018</a>	<a href="#">23-12-2019</a>	01-04-2020		
75	Romania	<a href="#">07-06-2017</a>				
76	Russian Federation	<a href="#">07-06-2017</a>	<a href="#">18-06-2019</a>	01-10-2019	<a href="#">30-04-2020</a>	
77	San Marino	<a href="#">07-06-2017</a>	<a href="#">11-03-2020</a>	01-07-2020		
78	Saudi Arabia	<a href="#">18-09-2018</a>	<a href="#">23-01-2020</a>	01-05-2020		
79	Senegal	<a href="#">07-06-2017</a>				
80	Serbia	<a href="#">07-06-2017</a>	<a href="#">05-06-2018</a>	01-10-2018		
81	Seychelles	<a href="#">07-06-2017</a>				
82	Singapore	<a href="#">07-06-2017</a>	<a href="#">21-12-2018</a>	01-04-2019		
83	Slovak Republic	<a href="#">07-06-2017</a>	<a href="#">20-09-2018</a>	01-01-2019		
84	Slovenia	<a href="#">07-06-2017</a>	<a href="#">22-03-2018</a>	01-07-2018		

<sup>3</sup> [Link](#) to the press release issued by Mauritius on 5 July 2017. On 10 October 2018, Mauritius submitted a [draft MLI position](#) to the OECD Secretariat in preparation of Mauritius' definitive MLI Position to be provided upon the deposit of its instrument of ratification.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party
85	South Africa	<a href="#">07-06-2017</a>				
86	Spain	<a href="#">07-06-2017</a> <sup>4</sup>				
87	Sweden	<a href="#">07-06-2017</a>	<a href="#">22-06-2018</a>	01-10-2018		
88	Switzerland	<a href="#">07-06-2017</a>	<a href="#">29-08-2019</a>	01-12-2019	<a href="#">27-05-2020</a>	
89	Tunisia	<a href="#">24-01-2018</a>				
90	Turkey	<a href="#">07-06-2017</a> <sup>5</sup>				
91	Ukraine	<a href="#">23-07-2018</a>	<a href="#">08-08-2019</a>	01-12-2019		
92	United Arab Emirates	<a href="#">27-06-2018</a>	<a href="#">29-05-2019</a>	01-09-2019		
93	United Kingdom	<a href="#">07-06-2017</a>	<a href="#">29-06-2018</a>	01-10-2018		
94	Uruguay	<a href="#">07-06-2017</a>	<a href="#">06-02-2020</a>	01-06-2020		

The following jurisdictions have expressed their intent to sign the Convention:

- Algeria
- Eswatini
- Lebanon
- Thailand

<sup>4</sup> Declaration made by Spain: <http://www.oecd.org/tax/treaties/beps-mli-declaration-spain.pdf>

<sup>5</sup> Declaration made by Turkey: <http://www.oecd.org/tax/treaties/beps-mli-declaration-turkey.pdf>