

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

Status as of 23 March 2023

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.

Arbitration Profiles have been developed to provide taxpayers with relevant information on the application of Part VI of the MLI for each jurisdiction choosing to apply that Part.

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	Arbitration Profile
1	Albania	28-05-2019	22-09-2020	01-01-2021			
2	Andorra	07-06-2017	29-09-2021	01-01-2022			28-06-2022
3	Argentina	07-06-2017					
4	Armenia	07-06-2017					
5	Australia	07-06-2017	26-09-2018	01-01-2019		02-10-2020	28-06-2022
6	Austria	07-06-2017	22-09-2017	01-07-2018			28-06-2022
7	Bahrain	27-11-2020	23-02-2022	01-06-2022			
8	Barbados	24-01-2018	21-12-2020	01-04-2021			25-03-2021
9	Belgium	07-06-2017	26-06-2019	01-10-2019		25-11-2021	21-02-2023
10	Belize	11-01-2019	07-04-2022	01-08-2022			
11	Bosnia and Herzegovina	30-10-2019	16-09-2020	01-01-2021			

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	Arbitration Profile
12	Bulgaria	07-06-2017	16-09-2022	01-01-2023			
13	Burkina Faso	07-06-2017	30-10-2020	01-02-2021			
14	Cameroon	11-07-2017	21-04-2022	01-08-2022			
15	Canada	07-06-2017	29-08-2019	01-12-2019		08-10-2020	16-12-2022
16	Chile	07-06-2017	26-11-2020	01-03-2021			
17	China (People's Republic of)	07-06-2017	25-05-2022	01-09-2022			
18	Colombia	07-06-2017					
19	Costa Rica	07-06-2017	22-09-2020	01-01-2021			
20	Côte d'Ivoire	24-01-2018					
21	Croatia	07-06-2017	18-02-2021	01-06-2021			
22	Curaçao	20-12-2017 ¹	29-03-2019	01-07-2019			25-03-2021
23	Cyprus	07-06-2017	23-01-2020	01-05-2020			
24	Czech Republic	07-06-2017	13-05-2020 ²	01-09-2020			
25	Denmark	07-06-2017	30-09-2019	01-01-2020		29-06-2021	
26	Egypt	07-06-2017	30-09-2020	01-01-2021			
27	Estonia	29-06-2018	15-01-2021	01-05-2021	01-06-2022		
28	Fiji	07-06-2017					25-03-2021
29	Finland	07-06-2017	25-02-2019	01-06-2019			28-06-2022
30	France	07-06-2017	26-09-2018	01-01-2019		22-09-2020	16-09-2022

¹ 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.

² 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	Arbitration Profile
31	Gabon	07-06-2017					
32	Georgia	07-06-2017	29-03-2019	01-07-2019			
33	Germany	07-06-2017	18-12-2020	01-04-2021			28-06-2022
34	Greece	07-06-2017	30-03-2021	01-07-2021			25-03-2021
35	Guernsey	07-06-2017	12-02-2019	01-06-2019			
36	Hong Kong (China)	07-06-2017	25-05-2022	01-09-2022	21-02-2023		
37	Hungary	07-06-2017	25-03-2021	01-07-2021			28-06-2022
38	Iceland	07-06-2017	26-09-2019	01-01-2020		14-12-2021	
39	India	07-06-2017	25-06-2019	01-10-2019			
40	Indonesia	07-06-2017	28-04-2020	01-08-2020	10-11-2022		
41	Ireland	07-06-2017	29-01-2019	01-05-2019			25-03-2021
42	Isle of Man	07-06-2017	25-10-2017	01-07-2018			
43	Israel	07-06-2017	13-09-2018	01-01-2019			
44	Italy	07-06-2017					28-06-2022
45	Jamaica	24-01-2018					
46	Japan	07-06-2017	26-09-2018	01-01-2019		21-04-2022	28-06-2022
47	Jersey	07-06-2017	15-12-2017	01-07-2018			
48	Jordan	19-12-2019	29-09-2020	01-01-2021			
49	Kazakhstan	25-06-2018	24-06-2020	01-10-2020		26-11-2020	
50	Kenya	26-11-2019					
51	Korea	07-06-2017	13-05-2020	01-09-2020			
52	Kuwait	07-06-2017					
53	Latvia	07-06-2017	29-10-2019	01-02-2020		20-04-2021	

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	Arbitration Profile
54	Lesotho	09-02-2022	28-07-2022	01-11-2022			28-06-2022
55	Liechtenstein	07-06-2017	19-12-2019	01-04-2020			25-03-2021
56	Lithuania	07-06-2017	11-09-2018	01-01-2019			
57	Luxembourg	07-06-2017	09-04-2019	01-08-2019			21-02-2023
58	Malaysia	24-01-2018	18-02-2021	01-06-2021		10-11-2022	
59	Malta	07-06-2017	18-12-2018	01-04-2019			28-06-2022
60	Mauritius	05-07-2017 ³	18-10-2019	01-02-2020			28-06-2022
61	Mexico	07-06-2017	15-03-2023	01-07-2023			
62	Monaco	07-06-2017	10-01-2019	01-05-2019			
63	Mongolia	06-10-2022					
64	Morocco	25-06-2019					
65	Namibia	30-09-2021					
66	Netherlands	07-06-2017	29-03-2019	01-07-2019		25-11-2021	21-02-2023
67	New Zealand	07-06-2017	27-06-2018	01-10-2018			25-03-2021
68	Nigeria	17-08-2017					
69	North Macedonia	29-01-2020					
70	Norway	07-06-2017	17-07-2019	01-11-2019			
71	Oman	26-11-2019	07-07-2020	01-11-2020			
72	Pakistan	07-06-2017	18-12-2020	01-04-2021			
73	Panama	24-01-2018	05-11-2020	01-03-2021			
74	Papua New Guinea	23-01-2019					28-06-2022
75	Peru	27-06-2018					

³ 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	Arbitration Profile
76	Poland	07-06-2017	23-01-2018	01-07-2018			
77	Portugal	07-06-2017	28-02-2020	01-06-2020		06-03-2023	25-03-2021
78	Qatar	04-12-2018	23-12-2019	01-04-2020		25-11-2021	
79	Romania	07-06-2017	28-02-2022	01-06-2022	06-03-2023		
80	Russian Federation	07-06-2017	18-06-2019	01-10-2019	07-02-2023		
81	San Marino	07-06-2017	11-03-2020	01-07-2020			
82	Saudi Arabia	18-09-2018	23-01-2020	01-05-2020			
83	Senegal	07-06-2017	10-05-2022	01-09-2022			
84	Serbia	07-06-2017	05-06-2018	01-10-2018			
85	Seychelles	07-06-2017	14-12-2021	01-04-2022			
86	Singapore	07-06-2017	21-12-2018	01-04-2019		11-08-2021	28-06-2022
87	Slovak Republic	07-06-2017	20-09-2018	01-01-2019			
88	Slovenia	07-06-2017	22-03-2018	01-07-2018		23-03-2023	28-06-2022
89	South Africa	07-06-2017	30-09-2022	01-01-2023			
90	Spain	07-06-2017 ⁴	28-09-2021	01-01-2022	30-11-2022		25-03-2021
91	Sweden	07-06-2017	22-06-2018	01-10-2018			25-03-2021
92	Switzerland	07-06-2017	29-08-2019	01-12-2019	16-12-2022		28-06-2022
93	Thailand	09-02-2022	31-03-2022	01-07-2022			
94	Tunisia	24-01-2018					
95	Türkiye	07-06-2017 ⁵					
96	Ukraine	23-07-2018	08-08-2019	01-12-2019			

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

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

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	Arbitration Profile
97	United Arab Emirates	27-06-2018	29-05-2019	01-09-2019			
98	United Kingdom	07-06-2017	29-06-2018	01-10-2018			21-02-2023
99	Uruguay	07-06-2017	06-02-2020	01-06-2020			
100	Viet Nam	09-02-2022					

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

- Algeria
- Eswatini
- Lebanon