

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

Status as of 19 December 2019

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 are available via the links below.

IMPORTANT: The MLI Positions provided at the time of signature for the jurisdictions listed below may be subject to changes. The definitive position for each jurisdiction will be provided upon the deposit of its instrument of ratification, acceptance or approval of the Convention.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force
1	Albania	28-05-2019		
2	Andorra	07-06-2017		
3	Argentina	07-06-2017		
4	Armenia	07-06-2017		
5	Australia	07-06-2017	26-09-2018	01-01-2019
6	Austria	07-06-2017	22-09-2017	01-07-2018
7	Barbados	24-01-2018		
8	Belgium	07-06-2017	26-06-2019	01-10-2019
9	Belize	11-01-2019		
10	Bosnia and Herzegovina	30-10-2019		
11	Bulgaria	07-06-2017		
12	Burkina Faso	07-06-2017		
13	Cameroon	11-07-2017		
14	Canada	07-06-2017	29-08-2019	01-12-2019
15	Chile	07-06-2017		
16	China (People’s Republic of)	07-06-2017		
17	Colombia	07-06-2017		
18	Costa Rica	07-06-2017		
19	Côte d’Ivoire	24-01-2018		
20	Croatia	07-06-2017		
21	Curaçao	20-12-2017 ¹	29-03-2019	01-07-2019

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.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force
22	Cyprus	07-06-2017		
23	Czech Republic	07-06-2017		
24	Denmark	07-06-2017	30-09-2019	01-01-2020
25	Egypt	07-06-2017		
26	Estonia	29-06-2018		
27	Fiji	07-06-2017		
28	Finland	07-06-2017	25-02-2019	01-06-2019
29	France	07-06-2017	26-09-2018	01-01-2019
30	Gabon	07-06-2017		
31	Georgia	07-06-2017	29-03-2019	01-07-2019
32	Germany	07-06-2017		
33	Greece	07-06-2017		
34	Guernsey	07-06-2017	12-02-2019	01-06-2019
35	Hong Kong (China)	07-06-2017		
36	Hungary	07-06-2017		
37	Iceland	07-06-2017	26-09-2019	01-01-2020
38	India	07-06-2017	25-06-2019	01-10-2019
39	Indonesia	07-06-2017		
40	Ireland	07-06-2017	29-01-2019	01-05-2019
41	Isle of Man	07-06-2017	25-10-2017	01-07-2018
42	Israel	07-06-2017	13-09-2018	01-01-2019
43	Italy	07-06-2017		
44	Jamaica	24-01-2018		
45	Japan	07-06-2017	26-09-2018	01-01-2019
46	Jersey	07-06-2017	15-12-2017	01-07-2018
47	Jordan	19-12-2019		
48	Kazakhstan	25-06-2018		
49	Kenya	26-11-2019		
50	Korea	07-06-2017		
51	Kuwait	07-06-2017		
52	Latvia	07-06-2017	29-10-2019	01-02-2020
53	Liechtenstein	07-06-2017	19-12-2019	01-04-2020
54	Lithuania	07-06-2017	11-09-2018	01-01-2019
55	Luxembourg	07-06-2017	09-04-2019	01-08-2019
56	Malaysia	24-01-2018		
57	Malta	07-06-2017	18-12-2018	01-04-2019

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58	Mauritius	05-07-2017 ²	18-10-2019	01-02-2020
59	Mexico	07-06-2017		
60	Monaco	07-06-2017	10-01-2019	01-05-2019
61	Morocco	25-06-2019		
62	Netherlands	07-06-2017	29-03-2019	01-07-2019
63	New Zealand	07-06-2017	27-06-2018	01-10-2018
64	Nigeria	17-08-2017		
65	Norway	07-06-2017	17-07-2019	01-11-2019
66	Oman	26-11-2019		
67	Pakistan	07-06-2017		
68	Panama	24-01-2018		
69	Papua New Guinea	23-01-2019		
70	Peru	27-06-2018		
71	Poland	07-06-2017	23-01-2018	01-07-2018
72	Portugal	07-06-2017		
73	Qatar	04-12-2018		
74	Romania	07-06-2017		
75	Russian Federation	07-06-2017	18-06-2019	01-10-2019
76	San Marino	07-06-2017		
77	Saudi Arabia	18-09-2018		
78	Senegal	07-06-2017		
79	Serbia	07-06-2017	05-06-2018	01-10-2018
80	Seychelles	07-06-2017		
81	Singapore	07-06-2017	21-12-2018	01-04-2019
82	Slovak Republic	07-06-2017	20-09-2018	01-01-2019
83	Slovenia	07-06-2017	22-03-2018	01-07-2018
84	South Africa	07-06-2017		
85	Spain	07-06-2017 ³		
86	Sweden	07-06-2017	22-06-2018	01-10-2018
87	Switzerland	07-06-2017	29-08-2019	01-12-2019
88	Tunisia	24-01-2018		
89	Turkey	07-06-2017 ⁴		
90	Ukraine	23-07-2018	08-08-2019	01-12-2019

² [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.

³ Declaration made by Spain: <http://www.oecd.org/tax/treaties/beps-mli-declaration-spain.pdf>

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

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91	United Arab Emirates	27-06-2018	29-05-2019	01-09-2019
92	United Kingdom	07-06-2017	29-06-2018	01-10-2018
93	Uruguay	07-06-2017		

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

- Algeria
- Eswatini
- Lebanon
- Thailand