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

## Status as of 18 June 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 | | |
| 9 | Belize | 11-01-2019 | | |
| 10 | Bulgaria | 07-06-2017 | | |
| 11 | Burkina Faso | 07-06-2017 | | |
| 12 | Cameroon | 11-07-2017 | | |
| 13 | Canada | 07-06-2017 | | |
| 14 | Chile | 07-06-2017 | | |
| 15 | China (People's Republic of) | 07-06-2017 | | |
| 16 | Colombia | 07-06-2017 | | |
| 17 | Costa Rica | 07-06-2017 | | |
| 18 | Côte d'Ivoire | 24-01-2018 | | |
| 19 | Croatia | 07-06-2017 | | |
| 20 | Curaçao | 20-12-2017 [1] | 29-03-2019 | 01-07-2019 |
| 21 | Cyprus | 07-06-2017 | | |

[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 | Czech Republic | 07-06-2017 | | |
| 23 | Denmark | 07-06-2017 | | |
| 24 | Egypt | 07-06-2017 | | |
| 25 | Estonia | 29-06-2018 | | |
| 26 | Fiji | 07-06-2017 | | |
| 27 | Finland | 07-06-2017 | 25-02-2019 | 01-06-2019 |
| 28 | France | 07-06-2017 | 26-09-2018 | 01-01-2019 |
| 29 | Gabon | 07-06-2017 | | |
| 30 | Georgia | 07-06-2017 | 29-03-2019 | 01-07-2019 |
| 31 | Germany | 07-06-2017 | | |
| 32 | Greece | 07-06-2017 | | |
| 33 | Guernsey | 07-06-2017 | 12-02-2019 | 01-06-2019 |
| 34 | Hong Kong (China) | 07-06-2017 | | |
| 35 | Hungary | 07-06-2017 | | |
| 36 | Iceland | 07-06-2017 | | |
| 37 | India | 07-06-2017 | | |
| 38 | Indonesia | 07-06-2017 | | |
| 39 | Ireland | 07-06-2017 | 29-01-2019 | 01-05-2019 |
| 40 | Isle of Man | 07-06-2017 | 25-10-2017 | 01-07-2018 |
| 41 | Israel | 07-06-2017 | 13-09-2018 | 01-01-2019 |
| 42 | Italy | 07-06-2017 | | |
| 43 | Jamaica | 24-01-2018 | | |
| 44 | Japan | 07-06-2017 | 26-09-2018 | 01-01-2019 |
| 45 | Jersey | 07-06-2017 | 15-12-2017 | 01-07-2018 |
| 46 | Kazakhstan | 25-06-2018 | | |
| 47 | Korea | 07-06-2017 | | |
| 48 | Kuwait | 07-06-2017 | | |
| 49 | Latvia | 07-06-2017 | | |
| 50 | Liechtenstein | 07-06-2017 | | |
| 51 | Lithuania | 07-06-2017 | 11-09-2018 | 01-01-2019 |
| 52 | Luxembourg | 07-06-2017 | 09-04-2019 | 01-08-2019 |
| 53 | Malaysia | 24-01-2018 | | |
| 54 | Malta | 07-06-2017 | 18-12-2018 | 01-04-2019 |
| 55 | Mauritius | 05-07-2017 [2] | | |

[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.

| No | Jurisdiction | Signature | Deposit of Instrument of Ratification, Acceptance or Approval | Entry into Force |
|---|---|---|---|---|
| 56 | Mexico | 07-06-2017 | | |
| 57 | Monaco | 07-06-2017 | 10-01-2019 | 01-05-2019 |
| 58 | Netherlands | 07-06-2017 | 29-03-2019 | 01-07-2019 |
| 59 | New Zealand | 07-06-2017 | 27-06-2018 | 01-10-2018 |
| 60 | Nigeria | 17-08-2017 | | |
| 61 | Norway | 07-06-2017 | | |
| 62 | Pakistan | 07-06-2017 | | |
| 63 | Panama | 24-01-2018 | | |
| 64 | Papua New Guinea | 23-01-2019 | | |
| 65 | Peru | 27-06-2018 | | |
| 66 | Poland | 07-06-2017 | 23-01-2018 | 01-07-2018 |
| 67 | Portugal | 07-06-2017 | | |
| 68 | Qatar | 04-12-2018 | | |
| 69 | Romania | 07-06-2017 | | |
| 70 | Russian Federation | 07-06-2017 | 18-06-2019 | 01-10-2019 |
| 71 | San Marino | 07-06-2017 | | |
| 72 | Saudi Arabia | 18-09-2018 | | |
| 73 | Senegal | 07-06-2017 | | |
| 74 | Serbia | 07-06-2017 | 05-06-2018 | 01-10-2018 |
| 75 | Seychelles | 07-06-2017 | | |
| 76 | Singapore | 07-06-2017 | 21-12-2018 | 01-04-2019 |
| 77 | Slovak Republic | 07-06-2017 | 20-09-2018 | 01-01-2019 |
| 78 | Slovenia | 07-06-2017 | 22-03-2018 | 01-07-2018 |
| 79 | South Africa | 07-06-2017 | | |
| 80 | Spain | 07-06-2017 [3] | | |
| 81 | Sweden | 07-06-2017 | 22-06-2018 | 01-10-2018 |
| 82 | Switzerland | 07-06-2017 | | |
| 83 | Tunisia | 24-01-2018 | | |
| 84 | Turkey | 07-06-2017 [4] | | |
| 85 | Ukraine | 23-07-2018 | | |
| 86 | United Arab Emirates | 27-06-2018 | 29-05-2019 | 01-09-2019 |
| 87 | United Kingdom | 07-06-2017 | 29-06-2018 | 01-10-2018 |
| 88 | Uruguay | 07-06-2017 | | |

[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

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

- Algeria
- Eswatini
- Kenya
- Lebanon
- Oman
- Thailand