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### *Notification of Choice of Optional Provisions*

Pursuant to Article 6(6) of the Convention, Malta hereby chooses to apply Article 6(3).

### *Notification of Existing Preamble Language in Listed Agreements*

Pursuant to Article 6(5) of the Convention, Malta considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text <sup>1</sup>
1	Albania	Desiring, for the purpose of further developing and facilitating their economic relationship, to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
2	Andorra	desiring to further develop their economic relations and to enhance their cooperation in tax matters by way of concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance
3	Australia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
4	Austria	desiring to conclude a Convention for the Avoidance of Double Taxation with respect to taxes on Income and on Capital
5	Azerbaijan	Desiring to promote bilateral economic relations between the two countries through conclusion of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
6	Bahrain	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
7	Barbados	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
8	Belgium	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion
9	Canada	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital

<sup>1</sup> The preamble text would be inserted on a preambular paragraph basis. Where the relevant preambular paragraph also includes text that is not described in Article 6(2) (with the exception of minor variations), each jurisdiction may clarify that by bracketing such text (like the example in this column) so that it would not be modified by Article 6(1).

10	China (People's Republic of)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
11	Croatia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
12	Curaçao	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
13	Cyprus	desiring to conclude an Agreement for the Avoidance of Double Taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
14	Czech Republic	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
15	Denmark	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
16	Egypt	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
17	Estonia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
18	Finland	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
19	France	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
20	Georgia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
21	Germany	Desiring to promote their mutual economic relations by removing fiscal obstacles
22	Greece	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
23	Guernsey	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
24	Hong Kong (China)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
25	Hungary	desiring to conclude an Agreement for the Avoidance of Double Taxation and the prevention of fiscal evasion with respect to taxes on income
26	Iceland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
27	India	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and with a view to promoting

		economic cooperation between the two countries
28	Ireland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
29	Isle of Man	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
30	Israel	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
31	Italy	desiring to conclude an Agreement for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion
32	Jersey	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
33	Jordan	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
34	Korea	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
35	Kuwait	desiring to promote their mutual economic relations by removing fiscal obstacles through the conclusion of a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
36	Latvia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
37	Lebanon	Desiring to promote and strengthen their economic co-operation by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
38	Libya	decided to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
39	Lichtenstein	<p>WHEREAS the Contracting States recognise that the well-developed economic ties between the Contracting States call for further economic cooperation;</p> <p>WHEREAS the Contracting States wish to develop their relationship further by cooperating to their mutual benefits in the field of taxation; and</p> <p>WHEREAS the Contracting States wish to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital</p>

40	Lithuania	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
41	Luxembourg	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
42	Malaysia	desiring to conclude an Agreement for the Avoidance of Double Taxation
43	Mauritius	desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
44	Mexico	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
45	Moldova	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to tax on income
46	Montenegro	desiring to conclude an Agreement for the Avoidance of Double Taxation
47	Morocco	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
48	Netherlands	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
49	Norway	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income
50	Pakistan	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income
51	Poland	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
52	Portugal	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
53	Qatar	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
54	Romania	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the prevention of fiscal evasion with respect to taxes on income and to promote and strengthen the economic relations between the two countries on the basis of national sovereignty and respect of independence, full equal rights, mutual advantage and no n-interference in the internal affairs
55	Russia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income



























































