

Multilateral
Convention
to Implement
Tax Treaty
Related
Measures to
Prevent Base
Erosion
and
Profit Shifting

BEPS MLI Matching Database

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BEPS MLI MATCHING DATABASE

1. DISCLAIMER

A. FUNCTIONING AND FEATURES OF THE BEPS MLI MATCHING DATABASE

The BEPS MLI Matching Database is a tool developed by the OECD Secretariat, as Depositary to the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (the “BEPS MLI”). The BEPS MLI Matching Database provides tabulated data extracted from the list of reservations and notifications (the “MLI Position”) deposited by each Signatory and Party to the BEPS MLI upon signature, ratification or subsequent to ratification. The deposited MLI Positions can be found on the OECD website: <https://www.oecd.org/tax/treaties/beps-ml-signatories-and-parties.pdf>.

The BEPS MLI Matching Database contains an interactive form showing the “matching outcomes” with respect to any selected pair of Contracting Jurisdictions. This refers to information on how the provisions of the BEPS MLI modify a specific tax treaty covered thereunder (referred to as a “Covered Tax Agreement”). The information is determined on the basis of the interaction (or “matching”) between the MLI Positions deposited by the two Contracting Jurisdictions.

The BEPS MLI Matching Database also provides information on the dates on which the provisions of the BEPS MLI start to take effect with respect to a Covered Tax Agreement, pursuant to the general rules on entry into effect in Article 35.¹ Users can also project “mock-up” dates of entry into effect based on assumptions regarding the future date on which a Contracting Jurisdiction that has not yet ratified would deposit its instrument of ratification, acceptance or approval (see the “Mock Up Ratification Date” field, with detailed guidance below).

The BEPS MLI Matching Database contains historical data going back to the first signature of the BEPS MLI. This is accumulated information extracted from the MLI Positions deposited to date. Users can therefore consult the matching outcomes between pairs of Contracting Jurisdictions as of any selected date between 7 June 2017 and today (see the “Status as of” field, with detailed guidance below).

This document, as well as any data and map included herein or included in the BEPS MLI Matching Database, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

B. OWNERSHIP AND TERMS AND CONDITIONS FOR USERS OF THE BEPS MLI MATCHING DATABASE

The BEPS MLI Matching Database is the intellectual property of the OECD, and its use, whether digital or print, is governed by the Terms and Conditions to be found at <https://www.oecd.org/termsandconditions>. By using the BEPS MLI Matching Database, you indicate your consent to be governed by those Terms and Conditions.

C. IMPORTANT INFORMATION ON THE USE OF THE BEPS MLI MATCHING DATABASE

Please keep in mind the following when using the BEPS MLI Matching Database:

1. The BEPS MLI Matching Database may contain errors

The BEPS MLI Matching Database has been developed as a quick reference tool designed to facilitate understanding of MLI Positions and their effects on tax treaties covered under the BEPS MLI. The database has been prepared to be as accurate as possible but given the amount of data involved, the dataset may contain errors.

¹ The BEPS MLI Matching Database does not, at this stage, allow users to project the dates on which a withdrawal or replacement of a reservation or an additional notification starts to take effect pursuant to Articles 28 and 29.

2. The BEPS MLI Matching Database is not a legal text

The BEPS MLI Matching Database uses data extracted from the MLI Positions deposited by each Signatory and Party to the BEPS MLI. However, in interpreting and applying the BEPS MLI, the only texts with legal value are the equally authentic English and French texts of the BEPS MLI itself, the authentic texts of Covered Tax Agreements, and the MLI Positions deposited by the Signatories and Parties to the BEPS MLI.

BEPS MLI MATCHING DATABASE

2. USER GUIDE



WHAT IS THE BEPS MLI MATCHING DATABASE?

- The BEPS MLI Matching Database is a tool developed by the OECD Secretariat that presents data from MLI positions of the BEPS MLI Signatories and Parties in an interactive tabular format.
- The BEPS MLI Matching Database:
 - presents aggregate statistics on the impact of the BEPS MLI;
 - automatically generates matching outcomes between two Contracting Jurisdictions on the basis of data extracted from their MLI Positions; and
 - shows a detailed overview of reservations and choices made by Signatories and Parties to the BEPS MLI.



HOW TO USE THE BEPS MLI MATCHING DATABASE?

A. TOTAL NUMBERS

- This sheet presents the numbers on:
 - Notifying Jurisdictions (Contracting Jurisdictions that are Signatories or Parties to the BEPS MLI);
 - Notified Agreements (an agreement notified by a Contracting Jurisdiction);
 - Matched Agreements (an agreement notified by all Contracting Jurisdictions)²;
 - One-Way Agreements (an agreement between Contracting Jurisdictions that are Signatories or Parties to the BEPS MLI, but which is not a Matched Agreement because only one of the Contracting Jurisdictions has notified it); and
 - Waiting Agreements (an agreement notified by a Contracting Jurisdiction, but which is not a Matched Agreement because the other Contracting Jurisdiction is not a Signatory or Party to the BEPS MLI).

Numbers calculated as of the selected status date and as of today are presented.



BEPS MLI - Total Numbers

[See the disclaimer and user manual](#)

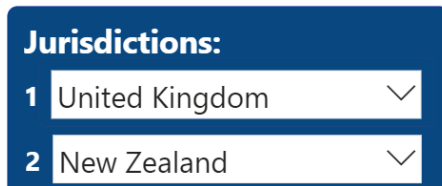
Status as of:

	Total Number as of the Selected Date	Total Number as of Today
Notifying Jurisdictions	96	100
Notified Agreements	2,852 (4,578 with duplication)	2,902 (4,741 with duplication)
Matched Agreements	1,726 (3,452 with duplication)	1,839 (3,678 with duplication)
One-Way Agreements	223	240
Waiting Agreements	903	823

² The “Matched Agreements” includes what is referred to in the BEPS MLI as “Covered Tax Agreements”. Those are agreements that are in force and, for which all Contracting Jurisdictions are Parties to the BEPS MLI (following the deposit of their instruments of ratification, acceptance or approval of the BEPS MLI).

B. MATCHING SHEET

- Select a pair of Contracting Jurisdictions that are Signatories or Parties to the BEPS MLI by using the two drop-down lists.

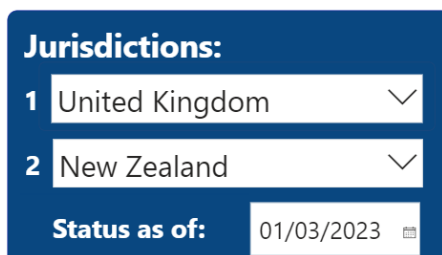


Jurisdictions:

1 United Kingdom

2 New Zealand

- The “Status as of” field can be used to consult the status of matching outcomes between pairs of Contracting Jurisdictions on a past date. Any date between 7 June 2017 (the date of the first signature of the BEPS MLI) and today can be selected.



Jurisdictions:

1 United Kingdom

2 New Zealand

Status as of: 01/03/2023

- The field at the bottom is useful in cases where two or more agreements between a particular pair of Contracting Jurisdictions have been notified by either Contracting Jurisdiction. Users can select for which of those agreements they wish to consult the matching outcomes. This is done using the drop-down list appearing on the right, as illustrated in the box below. The drop-down list functions even in the absence of multiple notified agreements between a pair of Contracting Jurisdictions. It is therefore recommended that users select “blank” before changing the combination of jurisdictions inserted above.



Jurisdictions:

1 Lesotho

2 Mauritius

Status as of:

Search

new

The matching result for the agreement signed in 1997 is presented. For the agreement signed in 2021, select “new”:

- The “Mock Up Ratification Date” field is useful where a Contracting Jurisdiction has not deposited its instrument of ratification, acceptance or approval. Users can select a potential future date of deposit of their choice in the relevant case (shown below). The BEPS MLI Matching Database will then generate information on the entry into effect of the provisions of the BEPS MLI based on the selected future date and the latest MLI Positions deposited by the Contracting Jurisdictions.³

	Jurisdiction 1	Jurisdiction 2
	United Kingdom	New Zealand
BEPS MLI Signature	07/06/2017	07/06/2017
BEPS MLI Ratification	29/06/2018	27/06/2018
BEPS MLI Entry into Force	01/10/2018	01/10/2018
Status of List	Definitive	Definitive
Synthesised Text	Available here	Not available
Mock Up Ratification Date	<input type="text" value=""/>	<input type="text" value=""/>

- Matching outcomes with respect to each BEPS MLI Article can be found in the tables (Overview and Detailed Information). These are based on the notifications and reservations made by each of the Contracting Jurisdictions in their respective MLI Positions. The first table (Overview) presents a summary of the matching results, while the second table presents more detailed information. If you click on an Article in the first table, the second table will present the detailed information focusing on that Article (click on the Article again to revert).

C. RESERVATIONS AND CHOICES OF OPTIONAL PROVISIONS

- The BEPS MLI Database provides an interactive overview of reservations and optional provisions chosen by each Signatory and Party.



BEPS MLI - Reservations and Choices of Optional Provisions

[See the disclaimer and user manual](#)

Status as of: 01/03/2023

Jurisdiction	Signature	Deposit Ratification Instrument	Entry into Force	Status of List	A.3(5)(a)	A.3(5)(b)	A.3(5)(c)	A.3(5)(d)
Albania	28/05/2019	22/09/2020	01/01/2021	Definitive	x			
Andorra	07/06/2017	29/09/2021	01/01/2022	Definitive				
Argentina	07/06/2017			Provisional				
Armenia	07/06/2017			To Be Confirmed				
Australia	07/06/2017	26/09/2018	01/01/2019	Definitive				

QUESTIONS?

- Questions on the BEPS MLI Matching Database can be sent to the [OECD Secretariat](#).
- More information about the BEPS MLI is available at oe.cd/mli.

³ Such matching results are subject to change, noting that modifications may generally be made in a Signatory’s MLI Position at the time of deposit of the instrument of ratification, acceptance or approval (as compared to the MLI Position deposited upon signature).

3. GLOSSARY ENGLISH – FRENCH

- **Article 2 – Covered Tax Agreement** : Convention fiscale couverte
- **Article 3 – Transparent Entities** : Entités transparentes
- **Article 4 – Dual Resident Entities** : Entités ayant une double résidence
- **Article 5 – Application of Methods for Elimination of Double Taxation** : Application des méthodes d'élimination de la double imposition
- **Article 6 – Purpose of a Covered Tax Agreement** : Objet d'une Convention fiscale couverte
- **Article 7 – Prevention of Treaty Abuse** : Prévention de l'utilisation abusive des conventions
- **Article 8 – Dividend Transfer Transactions** : Transactions relatives au transfert de dividendes
- **Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property** : Gains en capital tirés de l'aliénation d'actions, de droits ou de participations dans des entités tirant leur valeur principalement de biens immobiliers
- **Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions** : Règle anti-abus visant les établissements stables situés dans des juridictions tierces
- **Article 11 – Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents** : Application des conventions fiscales pour limiter le droit d'une Partie d'imposer ses propres résidents
- **Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies** : Mesures visant à éviter artificiellement le statut d'établissement stable par des accords de commissionaire et autres stratégies similaires
- **Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions** : Mesures visant à éviter artificiellement le statut d'établissement stable par le recours aux exceptions applicables à certaines activités spécifiques
- **Article 14 – Splitting-up of Contracts** : Fractionnement de contrats
- **Article 15 – Definition of a Person Closely Related to an Enterprise** : Définition d'une personne étroitement liée à une entreprise
- **Article 16 – Mutual Agreement Procedure** : Procédure amiable
- **Article 17 – Corresponding Adjustments** : Ajustements corrélatifs
- **Article 18 – General applicability of Part VI (Arbitration)** : Choix d'appliquer la partie VI (arbitrage)
- **Article 19 – Mandatory Binding Arbitration** : Arbitrage obligatoire et contraignant
- **Article 23 – Type of Arbitration Process** : Méthode d'arbitrage

- **Article 24 – Agreement on a Different Resolution** : Accord sur une solution différente
- **Article 28 – Reservations on the scope** : Réserves sur le champ d’application
- **Article 35 – Entry into Effect** : Prise d’effet
- **Article 36 – Entry into Effect of Part VI** : Prise d’effet de la Partie VI
- **Article [X] would apply with respect to A. [Y]** : L’article [X] s’appliquerait relativement à l’A. [Y]
- **Article [X] would not apply** : L’article [X] ne s’appliquerait pas
- **Article [X] would apply and supersede the provisions of the agreement to the extent of incompatibility** : L’article [X] s’appliquerait et prévaudrait sur les dispositions de la convention fiscale dans la mesure où les dispositions sont incompatibles entre elles
- **Article [X] would be replaced by A. [Y]** : L’article [X] serait remplacé par l’A. [Y]
- **Entry into Force** : Entrée en vigueur
- **[Jurisdiction Z] has expressed acceptance of the PPT as an interim measure** : La [Jurisdiction Z] a accepté la règle du critère des objets principaux (COP) à titre provisoire.
- **Matching Database** : Base de données pour l’appariement
- **Part VI would apply retroactively only to the extent that the competent authorities agree** : La Partie VI s’appliquerait rétroactivement uniquement dans la mesure où les autorités compétentes en conviennent
- **Status of List** : Statut de la liste
- **The reservation formulated by [Jurisdiction Z] would apply** : La réserve formulée par [Jurisdiction Z] s’appliquerait.
- **The Simplified Limitation on Benefits Provision would apply** : La règle simplifiée de limitation des avantages s’appliquerait.
- **The date of receipt by the Depository of the latest notification of the completion of internal procedures for the entry into effect of the provisions of the MLI is [date]** : La date de réception par le Dépositaire de la dernière des notifications indiquant l’accomplissement des procédures internes relatives à la prise d’effet des dispositions de l’IM est [date]
- **Neither Contracting Jurisdiction has made a reservation under Article 35(7)(a)** : Aucune Jurisdiction contractante n’a émis une réserve conformément à l’article 35(7)(a)
- **MLI shall have effect in [Jurisdiction Z] with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after [date]** : L’IM prend effet dans la [Jurisdiction Z] s’agissant des impôts prélevés à la source sur des sommes payées ou attribuées à des non-résidents, si le fait générateur de ces impôts intervient à compter du [date]
- **MLI shall have effect in [Jurisdiction Z] with respect to all other taxes, for taxes levied with respect to taxable periods beginning on or after [date]** : L’IM prend effet dans la [Jurisdiction Z] s’agissant de tous les autres impôts perçus, pour les impôts perçus au titre de périodes d’imposition commençant le [date]