

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

Multilateral Instrument Matching Database

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MULTILATERAL INSTRUMENT MATCHING DATABASE

1. DISCLAIMER

A. FUNCTIONING OF THE MLI MATCHING DATABASE

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

The MLI Matching Database contains an interactive form to project the matching outcome with respect to a selected pair of Contracting Jurisdictions. The MLI Matching Database generates this information on the basis of Contracting Jurisdictions’ MLI Positions and makes projections on how the MLI modifies a specific tax treaty covered under the MLI (called a “Covered Tax Agreement”). In addition, entry into effect dates can also be project on the basis of manually entered data, for example to estimate the likely entry into effect dates for a given Covered Tax Agreement (mock-up).

This MLI Matching Database is a beta version that will be improved over time. For example, the beta MLI Matching Database can only reflect the effects of the MLI on bilateral Covered Tax Agreements and cannot be used for multilateral Covered Tax Agreements (for instance, the Multilateral Agreement among the member states of the Caribbean community for the avoidance of double taxation and the prevention of fiscal evasion). The OECD welcomes comments and suggestions from the public on the development of improved versions of the MLI Matching Database. Please send any suggestions to multilateralinstrument@oecd.org.

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

The MLI Matching Database is the intellectual property of the OECD, and its use is governed by the Terms and Conditions governing www.oecd.org, which you can access via the link at the bottom of this webpage. By using the MLI Matching Database, you indicate your consent to be governed by those Terms and Conditions.

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

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

1. MLI Positions are Subject to Change

The MLI Matching Database data was extracted from the MLI Position provided by each jurisdiction upon signature of the MLI. The definitive position for each jurisdiction will be provided upon the deposit of its instrument of ratification, acceptance, or approval of the MLI. Therefore, the MLI Position provided upon signature may be subject to changes. Moreover, even after ratification, acceptance or approval, it is possible for a jurisdiction to make certain changes to its MLI Position for example by withdrawing a reservation or opting in to new provisions. Accordingly, it is important to consult the documentation on the OECD website for the latest information.

2. The MLI Matching Database may contain errors

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

3. The MLI Matching Database is Not a Legal Text

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

MULTILATERAL INSTRUMENT MATCHING DATABASE

2. USER'S GUIDE



WHAT IS THE MLI MATCHING DATABASE?

- The MLI Matching Database is a tool developed by the OECD Secretariat that presents data from MLI positions of the MLI Signatories and Parties in an interactive tabular format.
- The MLI Matching Database automatically generates information on the likely matching outcome of Contracting Jurisdictions' MLI Positions and on the modifications made by the MLI to a specific Covered Tax Agreement.
- The main interface of the MLI Matching Database allows users to select country pairs to analyse the possible matching outcome. The database is supplemented with a tabular overview of reservations and options in PDF format.



HOW TO USE THE MLI MATCHING DATABASE?


- Select a pair of Contracting Jurisdictions by using the two drop-down lists of jurisdictions at the top of the spreadsheet:




- At the top of the result page, find information on the date of signature, the date of deposit of instrument of ratification, acceptance or approval, the status of MLI Position and the link to the synthesised text (if it has been published online and the link has been notified to the OECD Secretariat) of the Signatory or Party and a link to the result on the entry into effect of the MLI:
- If a mock-up date of deposit of instrument of ratification, acceptance or approval was filled in, the MLI Matching Database will generate the information on the entry into effect of the MLI based on the mock-up date as well as the MLI Positions relevant to the entry into effect of the MLI.

	United Kingdom	New Zealand	
Signature MLI	07/06/2017	07/06/2017	Jump to entry into effect MLI
Ratification instrument deposited	29/06/2018	27/06/2018	
Mock-up date of ratification			
Status of List	Definitive	Definitive	
Synthesised text	published by United Kingdom	Synthesised text published by United Kingdom	
	published by New Zealand	Not available yet	

- For each MLI article, find the outcomes of the matching exercise and the modifications made to the Covered Tax Agreement:

MLI Matching Database beta © OECD 2017/18		Select jurisdictions:	United Kingdom	New Zealand	Read the Disclaimer
	Signature MLI		United Kingdom 07/06/2017	New Zealand 07/06/2017	Jump to entry into effect MLI
	Ratification instrument deposited		29/06/2018	27/06/2018	
	Mock-up date of ratification				
	Status of List		Definitive	Definitive	
Synthesised text	published by United Kingdom		Synthesised text published by United Kingdom		
	published by New Zealand		Not available yet		
Article 2 Covered Tax Agreement		The agreement would be a 'Covered Tax Agreement'.			
Article 3 Transparent Entities		Article 3(2) would not apply. Article 3(1) would apply and supersede the provisions of the agreement to the extent of incompatibility.			
Article 4 Dual Resident Entities		A.4(3) would be replaced by Article 4(1).			
Article 5 Application for methods for Elimination of Double Taxation		Article 5 would not apply.			
Article 6 Purpose of a Covered Tax Agreement		The preamble language would be replaced by the text described in Article 6(1). Article 6(3) would not apply.			
Article 7 Prevention of Treaty Abuse		A.11(6),12(9),13(7),21A(5),22(5) would be replaced by Article 7(1) and (4). The Simplified Limitation on Benefits Provision would not apply.			
Article 8 Dividend Transfer Transactions		Article 8 would not apply.			

- Click on the pull-down menu on the left [+] to display the underlying notifications made by each Contracting Jurisdiction with respect that article.
- This information is particularly relevant in cases where the database indicates there is a notification mismatch.

MLI Matching Database beta © OECD 2017/18		Select jurisdictions:	United Kingdom	New Zealand	Read the Disclaimer
	Signature MLI		United Kingdom 07/06/2017	New Zealand 07/06/2017	Jump to entry into effect MLI
	Ratification instrument deposited		29/06/2018	27/06/2018	
	Mock-up date of ratification				
	Status of List		Definitive	Definitive	
Synthesised text	published by United Kingdom		Synthesised text published by United Kingdom		
	published by New Zealand		Not available yet		
Article 2 Covered Tax Agreement		The agreement would be a 'Covered Tax Agreement'.			
Covered Tax Agreement	2 1 a ii Original/Amending Instrument		O A(a) A(b) A(c)	O A(a) A(b) A(c)	The agreement would be a 'Covered Tax Agreement'.
	2 1 a ii Date of Signature		04-08-1983 22-12-1983 04-11-2003 07-11-2007	04-08-1983 22-12-1983 04-11-2003 07-11-2007	
	2 1 a ii Date of Entry into Force		16-03-1984 22-12-1983 23-07-2004 28-08-2008	16-03-1984 22-12-1983 23-07-2004 28-08-2008	
Article 3 Transparent Entities		Article 3(2) would not apply. Article 3(1) would apply and supersede the provisions of the agreement to the			

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]