

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

**Status as of 25 November 2021**

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, the notifications made pursuant to Article 35(7)(b) of the MLI and the notifications made after becoming a Party to the Convention are available via the links below.

Arbitration Profiles have been developed to provide taxpayers with relevant information on the application of Part VI of the MLI for each jurisdiction choosing to apply that Part.

**IMPORTANT:** The current position for each jurisdiction will be the later of the positions provided upon the deposit of its instrument of ratification, acceptance or approval of the Convention or made after becoming a Party to the Convention.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party	Arbitration Profile
1	Albania	<a href="#">28-05-2019</a>	<a href="#">22-09-2020</a>	01-01-2021			
2	Andorra	<a href="#">07-06-2017</a>	<a href="#">29-09-2021</a>	01-01-2022			<a href="#">25-03-2021</a>
3	Argentina	<a href="#">07-06-2017</a>					
4	Armenia	<a href="#">07-06-2017</a>					
5	Australia	<a href="#">07-06-2017</a>	<a href="#">26-09-2018</a>	01-01-2019		<a href="#">02-10-2020</a>	<a href="#">08-06-2021</a>
6	Austria	<a href="#">07-06-2017</a>	<a href="#">22-09-2017</a>	01-07-2018			<a href="#">30-03-2021</a>
7	Bahrain	<a href="#">27-11-2020</a>					
8	Barbados	<a href="#">24-01-2018</a>	<a href="#">21-12-2020</a>	01-04-2021			<a href="#">25-03-2021</a>
9	Belgium	<a href="#">07-06-2017</a>	<a href="#">26-06-2019</a>	01-10-2019		<a href="#">25-11-2021</a>	<a href="#">30-03-2021</a>
10	Belize	<a href="#">11-01-2019</a>					
11	Bosnia and Herzegovina	<a href="#">30-10-2019</a>	<a href="#">16-09-2020</a>	01-01-2021			

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party	Arbitration Profile
12	Bulgaria	<a href="#">07-06-2017</a>					
13	Burkina Faso	<a href="#">07-06-2017</a>	<a href="#">30-10-2020</a>	01-02-2021			
14	Cameroon	<a href="#">11-07-2017</a>					
15	Canada	<a href="#">07-06-2017</a>	<a href="#">29-08-2019</a>	01-12-2019		<a href="#">08-10-2020</a>	<a href="#">25-03-2021</a>
16	Chile	<a href="#">07-06-2017</a>	<a href="#">26-11-2020</a>	01-03-2021			
17	China (People's Republic of)	<a href="#">07-06-2017</a>					
18	Colombia	<a href="#">07-06-2017</a>					
19	Costa Rica	<a href="#">07-06-2017</a>	<a href="#">22-09-2020</a>	01-01-2021			
20	Côte d'Ivoire	<a href="#">24-01-2018</a>					
21	Croatia	<a href="#">07-06-2017</a>	<a href="#">18-02-2021</a>	01-06-2021			
22	Curaçao	<a href="#">20-12-2017</a> <sup>1</sup>	<a href="#">29-03-2019</a>	01-07-2019			<a href="#">25-03-2021</a>
23	Cyprus	<a href="#">07-06-2017</a>	<a href="#">23-01-2020</a>	01-05-2020			
24	Czech Republic	<a href="#">07-06-2017</a>	<a href="#">13-05-2020</a> <sup>2</sup>	01-09-2020			
25	Denmark	<a href="#">07-06-2017</a>	<a href="#">30-09-2019</a>	01-01-2020		<a href="#">29-06-2021</a>	
26	Egypt	<a href="#">07-06-2017</a>	<a href="#">30-09-2020</a>	01-01-2021			
27	Estonia	<a href="#">29-06-2018</a>	<a href="#">15-01-2021</a>	01-05-2021	<a href="#">25-11-2021</a>		
28	Fiji	<a href="#">07-06-2017</a>					<a href="#">25-03-2021</a>
29	Finland	<a href="#">07-06-2017</a>	<a href="#">25-02-2019</a>	01-06-2019			<a href="#">25-03-2021</a>
30	France	<a href="#">07-06-2017</a>	<a href="#">26-09-2018</a>	01-01-2019		<a href="#">22-09-2020</a>	<a href="#">25-03-2021</a>

<sup>1</sup> 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.

<sup>2</sup> The List of Reservations and Notifications ("the MLI Position") deposited by the Czech Republic at the time of deposit of the instrument of ratification does not follow the standard format: the notifications and reservations are listed separately and with the English text following the Czech text.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party	Arbitration Profile
31	Gabon	<a href="#">07-06-2017</a>					
32	Georgia	<a href="#">07-06-2017</a>	<a href="#">29-03-2019</a>	01-07-2019			
33	Germany	<a href="#">07-06-2017</a>	<a href="#">18-12-2020</a>	01-04-2021			<a href="#">25-03-2021</a>
34	Greece	<a href="#">07-06-2017</a>	<a href="#">30-03-2021</a>	01-07-2021			<a href="#">25-03-2021</a>
35	Guernsey	<a href="#">07-06-2017</a>	<a href="#">12-02-2019</a>	01-06-2019			
36	Hong Kong (China)	<a href="#">07-06-2017</a>					
37	Hungary	<a href="#">07-06-2017</a>	<a href="#">25-03-2021</a>	01-07-2021			<a href="#">25-03-2021</a>
38	Iceland	<a href="#">07-06-2017</a>	<a href="#">26-09-2019</a>	01-01-2020			
39	India	<a href="#">07-06-2017</a>	<a href="#">25-06-2019</a>	01-10-2019			
40	Indonesia	<a href="#">07-06-2017</a>	<a href="#">28-04-2020</a>	01-08-2020	<a href="#">21-10-2021</a>		
41	Ireland	<a href="#">07-06-2017</a>	<a href="#">29-01-2019</a>	01-05-2019			<a href="#">25-03-2021</a>
42	Isle of Man	<a href="#">07-06-2017</a>	<a href="#">25-10-2017</a>	01-07-2018			
43	Israel	<a href="#">07-06-2017</a>	<a href="#">13-09-2018</a>	01-01-2019			
44	Italy	<a href="#">07-06-2017</a>					<a href="#">25-03-2021</a>
45	Jamaica	<a href="#">24-01-2018</a>					
46	Japan	<a href="#">07-06-2017</a>	<a href="#">26-09-2018</a>	01-01-2019		<a href="#">22-07-2020</a>	<a href="#">25-03-2021</a>
47	Jersey	<a href="#">07-06-2017</a>	<a href="#">15-12-2017</a>	01-07-2018			
48	Jordan	<a href="#">19-12-2019</a>	<a href="#">29-09-2020</a>	01-01-2021			
49	Kazakhstan	<a href="#">25-06-2018</a>	<a href="#">24-06-2020</a>	01-10-2020		<a href="#">26-11-2020</a>	
50	Kenya	<a href="#">26-11-2019</a>					
51	Korea	<a href="#">07-06-2017</a>	<a href="#">13-05-2020</a>	01-09-2020			
52	Kuwait	<a href="#">07-06-2017</a>					
53	Latvia	<a href="#">07-06-2017</a>	<a href="#">29-10-2019</a>	01-02-2020		<a href="#">20-04-2021</a>	

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54	Liechtenstein	<a href="#">07-06-2017</a>	<a href="#">19-12-2019</a>	01-04-2020			<a href="#">25-03-2021</a>
55	Lithuania	<a href="#">07-06-2017</a>	<a href="#">11-09-2018</a>	01-01-2019			
56	Luxembourg	<a href="#">07-06-2017</a>	<a href="#">09-04-2019</a>	01-08-2019			<a href="#">25-03-2021</a>
57	Malaysia	<a href="#">24-01-2018</a>	<a href="#">18-02-2021</a>	01-06-2021			
58	Malta	<a href="#">07-06-2017</a>	<a href="#">18-12-2018</a>	01-04-2019			<a href="#">25-03-2021</a>
59	Mauritius	<a href="#">05-07-2017</a> <sup>3</sup>	<a href="#">18-10-2019</a>	01-02-2020			<a href="#">25-03-2021</a>
60	Mexico	<a href="#">07-06-2017</a>					
61	Monaco	<a href="#">07-06-2017</a>	<a href="#">10-01-2019</a>	01-05-2019			
62	Morocco	<a href="#">25-06-2019</a>					
63	Namibia	<a href="#">30-09-2021</a>					
64	Netherlands	<a href="#">07-06-2017</a>	<a href="#">29-03-2019</a>	01-07-2019		<a href="#">25-11-2021</a>	<a href="#">25-03-2021</a>
65	New Zealand	<a href="#">07-06-2017</a>	<a href="#">27-06-2018</a>	01-10-2018			<a href="#">25-03-2021</a>
66	Nigeria	<a href="#">17-08-2017</a>					
67	North Macedonia	<a href="#">29-01-2020</a>					
68	Norway	<a href="#">07-06-2017</a>	<a href="#">17-07-2019</a>	01-11-2019			
69	Oman	<a href="#">26-11-2019</a>	<a href="#">07-07-2020</a>	01-11-2020			
70	Pakistan	<a href="#">07-06-2017</a>	<a href="#">18-12-2020</a>	01-04-2021			
71	Panama	<a href="#">24-01-2018</a>	<a href="#">05-11-2020</a>	01-03-2021			
72	Papua New Guinea	<a href="#">23-01-2019</a>					<a href="#">25-03-2021</a>
73	Peru	<a href="#">27-06-2018</a>					
74	Poland	<a href="#">07-06-2017</a>	<a href="#">23-01-2018</a>	01-07-2018			

<sup>3</sup> [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.

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75	Portugal	<a href="#">07-06-2017</a>	<a href="#">28-02-2020</a>	01-06-2020			<a href="#">25-03-2021</a>
76	Qatar	<a href="#">04-12-2018</a>	<a href="#">23-12-2019</a>	01-04-2020		<a href="#">25-11-2021</a>	
77	Romania	<a href="#">07-06-2017</a>					
78	Russian Federation	<a href="#">07-06-2017</a>	<a href="#">18-06-2019</a>	01-10-2019	<a href="#">21-10-2021</a>		
79	San Marino	<a href="#">07-06-2017</a>	<a href="#">11-03-2020</a>	01-07-2020			
80	Saudi Arabia	<a href="#">18-09-2018</a>	<a href="#">23-01-2020</a>	01-05-2020			
81	Senegal	<a href="#">07-06-2017</a>					
82	Serbia	<a href="#">07-06-2017</a>	<a href="#">05-06-2018</a>	01-10-2018			
83	Seychelles	<a href="#">07-06-2017</a>					
84	Singapore	<a href="#">07-06-2017</a>	<a href="#">21-12-2018</a>	01-04-2019		<a href="#">11-08-2021</a>	<a href="#">25-03-2021</a>
85	Slovak Republic	<a href="#">07-06-2017</a>	<a href="#">20-09-2018</a>	01-01-2019			
86	Slovenia	<a href="#">07-06-2017</a>	<a href="#">22-03-2018</a>	01-07-2018			<a href="#">25-03-2021</a>
87	South Africa	<a href="#">07-06-2017</a>					
88	Spain	<a href="#">07-06-2017</a> <sup>4</sup>	<a href="#">28-09-2021</a>	01-01-2022			<a href="#">25-03-2021</a>
89	Sweden	<a href="#">07-06-2017</a>	<a href="#">22-06-2018</a>	01-10-2018			<a href="#">25-03-2021</a>
90	Switzerland	<a href="#">07-06-2017</a>	<a href="#">29-08-2019</a>	01-12-2019	<a href="#">18-12-2020</a>		<a href="#">25-03-2021</a>
91	Tunisia	<a href="#">24-01-2018</a>					
92	Turkey	<a href="#">07-06-2017</a> <sup>5</sup>					
93	Ukraine	<a href="#">23-07-2018</a>	<a href="#">08-08-2019</a>	01-12-2019			
94	United Arab Emirates	<a href="#">27-06-2018</a>	<a href="#">29-05-2019</a>	01-09-2019			
95	United Kingdom	<a href="#">07-06-2017</a>	<a href="#">29-06-2018</a>	01-10-2018			<a href="#">08-06-2021</a>

<sup>4</sup> Declaration made by Spain: <http://www.oecd.org/tax/treaties/beps-ml-declaration-spain.pdf>

<sup>5</sup> Declaration made by Turkey: <http://www.oecd.org/tax/treaties/beps-ml-declaration-turkey.pdf>

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party	Arbitration Profile
96	Uruguay	<a href="#">07-06-2017</a>	<a href="#">06-02-2020</a>	01-06-2020			

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

- Algeria
- Eswatini
- Lebanon
- Thailand