



STATUTORY INSTRUMENTS.

**S.I. No. 440 of 2018**



THE MULTILATERAL CONVENTION TO IMPLEMENT TAX TREATY  
RELATED MEASURES ORDER 2018

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WHEREAS it is enacted by section 826(1E) (inserted by section 80 of the Finance Act 2017 (No. 41 of 2017)) of the Taxes Consolidation Act 1997 (No. 39 of 1997) that where the Government by order declare—

- (a) that it has become a signatory to the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting which was done at Paris on the 24th day of November 2016 (in this Order referred to as the “Multilateral Convention”), for the purposes of the modification of arrangements of the type referred to in subsection (1) of section 826 of the said Taxes Consolidation Act 1997, such that—
- (i) the extent to which the Government wishes to modify each such arrangement is specified in full in the reservations and notifications made to the Secretary-General of the Organisation for Economic Co-operation and Development (in this Order referred to as the “Depository”) in accordance with the Multilateral Convention,
  - (ii) any such arrangement may only be modified where the government of the territory outside the State with which the arrangement has been made has completed its own internal ratification procedures in relation to the Multilateral Convention and has notified that arrangement to the Depository, and
  - (iii) a provision of any such arrangement may only be modified to the extent that the government of the territory outside the State with which the arrangement has been made has specified the provision in its notifications made to the Depository in accordance with the Multilateral Convention and there is no incompatibility between the specification of that government and the specification made under subparagraph (i);
- (b) that it is expedient that the Multilateral Convention should have the force of law,
- (c) that the reservations and notifications made to the Depository in accordance with the Multilateral Convention are confirmed, and
- (d) that the order so made is referred to in Part 5 of Schedule 24A to the Taxes Consolidation Act 1997,

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then, subject to section 826 of that Act, the Multilateral Convention shall, notwithstanding any enactment, have the force of law as if such order were an Act of the Oireachtas on and from the date of the insertion of a reference to the order into Part 5 of Schedule 24A;

AND WHEREAS it is further enacted by section 826(6) of the Taxes Consolidation Act 1997 that where such an order is proposed to be made, a draft of the order shall be laid before Dáil Éireann and the order shall not be made until a resolution approving of the draft has been passed by Dáil Éireann;

AND WHEREAS a draft of the following Order has been laid before Dáil Éireann and a resolution approving of the draft has been passed by Dáil Éireann;

NOW, the Government, in exercise of the powers conferred on them by section 826(1E) of the Taxes Consolidation Act 1997, hereby order as follows:

1. This Order may be cited as the Multilateral Convention to Implement Tax Treaty Related Measures Order 2018.

2. It is declared that—

- (a) the Government has become a signatory to the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting done at Paris on the 24th day of November 2016, the text of which is set out in Schedule 1,
- (b) it is expedient that the Multilateral Convention should have the force of law, and
- (c) the reservations and notifications, the text of which are set out in Schedule 2, are confirmed.

## Schedule 1

The Parties to this Convention,

Recognising that governments lose substantial corporate tax revenue because of aggressive international tax planning that has the effect of artificially shifting profits to locations where they are subject to non-taxation or reduced taxation;

Mindful that base erosion and profit shifting (hereinafter referred to as “BEPS”) is a pressing issue not only for industrialised countries but also for emerging economies and developing countries;

Recognising the importance of ensuring that profits are taxed where substantive economic activities generating the profits are carried out and where value is created;

Welcoming the package of measures developed under the OECD/G20 BEPS project (hereinafter referred to as the “OECD/G20 BEPS package”);

Noting that the OECD/G20 BEPS package included tax treaty-related measures to address certain hybrid mismatch arrangements, prevent treaty abuse, address artificial avoidance of permanent establishment status, and improve dispute resolution;

Conscious of the need to ensure swift, co-ordinated and consistent implementation of the treaty-related BEPS measures in a multilateral context;

Noting the need to ensure that existing agreements for the avoidance of double taxation on income are interpreted to eliminate double taxation with respect to the taxes covered by those agreements without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in those agreements for the indirect benefit of residents of third jurisdictions);

Recognising the need for an effective mechanism to implement agreed changes in a synchronised and efficient manner across the network of existing agreements for the avoidance of double taxation on income without the need to bilaterally renegotiate each such agreement;

Have agreed as follows:

## **PART I.**

### **SCOPE AND INTERPRETATION OF TERMS**

#### ***Article 1 — Scope of the Convention***

This Convention modifies all Covered Tax Agreements as defined in subparagraph a) of paragraph 1 of Article 2 (Interpretation of Terms).

**Article 2 — Interpretation of Terms**

1. For the purpose of this Convention, the following definitions apply:
  - a) The term “Covered Tax Agreement” means an agreement for the avoidance of double taxation with respect to taxes on income (whether or not other taxes are also covered):
    - i) that is in force between two or more:
      - A) Parties; and/or
      - B) jurisdictions or territories which are parties to an agreement described above and for whose international relations a Party is responsible; and
    - ii) with respect to which each such Party has made a notification to the Depositary listing the agreement as well as any amending or accompanying instruments thereto (identified by title, names of the parties, date of signature, and, if applicable at the time of the notification, date of entry into force) as an agreement which it wishes to be covered by this Convention.
  - b) The term “Party” means:
    - i) A State for which this Convention is in force pursuant to Article 34 (Entry into Force); or
    - ii) A jurisdiction which has signed this Convention pursuant to subparagraph b) or c) of paragraph 1 of Article 27 (Signature and Ratification, Acceptance or Approval) and for which this Convention is in force pursuant to Article 34 (Entry into Force).
  - c) The term “Contracting Jurisdiction” means a party to a Covered Tax Agreement.
  - d) The term “Signatory” means a State or jurisdiction which has signed this Convention but for which the Convention is not yet in force.
2. As regards the application of this Convention at any time by a Party, any term not defined herein shall, unless the context otherwise requires, have the meaning that it has at that time under the relevant Covered Tax Agreement.

**PART II.**

**HYBRID MISMATCHES**

**Article 3 — Transparent Entities**

1. For the purposes of a Covered Tax Agreement, income derived by or through an entity or arrangement that is treated as wholly or partly fiscally transparent under the tax law of either Contracting Jurisdiction shall be considered to be

income of a resident of a Contracting Jurisdiction but only to the extent that the income is treated, for purposes of taxation by that Contracting Jurisdiction, as the income of a resident of that Contracting Jurisdiction.

2. Provisions of a Covered Tax Agreement that require a Contracting Jurisdiction to exempt from income tax or provide a deduction or credit equal to the income tax paid with respect to income derived by a resident of that Contracting Jurisdiction which may be taxed in the other Contracting Jurisdiction according to the provisions of the Covered Tax Agreement shall not apply to the extent that such provisions allow taxation by that other Contracting Jurisdiction solely because the income is also income derived by a resident of that other Contracting Jurisdiction.
3. With respect to Covered Tax Agreements for which one or more Parties has made the reservation described in subparagraph a) of paragraph 3 of Article 11 (Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents), the following sentence will be added at the end of paragraph 1: "In no case shall the provisions of this paragraph be construed to affect a Contracting Jurisdiction's right to tax the residents of that Contracting Jurisdiction."
4. Paragraph 1 (as it may be modified by paragraph 3) shall apply in place of or in the absence of provisions of a Covered Tax Agreement to the extent that they address whether income derived by or through entities or arrangements that are treated as fiscally transparent under the tax law of either Contracting Jurisdiction (whether through a general rule or by identifying in detail the treatment of specific fact patterns and types of entities or arrangements) shall be treated as income of a resident of a Contracting Jurisdiction.
5. A Party may reserve the right:
  - a) for the entirety of this Article not to apply to its Covered Tax Agreements;
  - b) for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in paragraph 4;
  - c) for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in paragraph 4 which denies treaty benefits in the case of income derived by or through an entity or arrangement established in a third jurisdiction;
  - d) for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in paragraph 4 which identifies in detail the treatment of specific fact patterns and types of entities or arrangements;
  - e) for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in paragraph 4 which identifies in detail the treatment of specific fact patterns and types of entities or arrangements and denies treaty benefits in the case of income derived by or through an entity or arrangement established in a third jurisdiction;

- f) or paragraph 2 not to apply to its Covered Tax Agreements;
  - g) for paragraph 1 to apply only to its Covered Tax Agreements that already contain a provision described in paragraph 4 which identifies in detail the treatment of specific fact patterns and types of entities or arrangements.
6. Each Party that has not made a reservation described in subparagraph a) or b) of paragraph 5 shall notify the Depository of whether each of its Covered Tax Agreements contains a provision described in paragraph 4 that is not subject to a reservation under subparagraphs c) through e) of paragraph 5, and if so, the article and paragraph number of each such provision. In the case of a Party that has made the reservation described in subparagraph g) of paragraph 5, the notification pursuant to the preceding sentence shall be limited to Covered Tax Agreements that are subject to that reservation. Where all Contracting Jurisdictions have made such a notification with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the provisions of paragraph 1 (as it may be modified by paragraph 3) to the extent provided in paragraph 4. In other cases, paragraph 1 (as it may be modified by paragraph 3) shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with paragraph 1 (as it may be modified by paragraph 3).

#### ***Article 4 — Dual Resident Entities***

1. Where by reason of the provisions of a Covered Tax Agreement a person other than an individual is a resident of more than one Contracting Jurisdiction, the competent authorities of the Contracting Jurisdictions shall endeavour to determine by mutual agreement the Contracting Jurisdiction of which such person shall be deemed to be a resident for the purposes of the Covered Tax Agreement, having regard to its place of effective management, the place where it is incorporated or otherwise constituted and any other relevant factors. In the absence of such agreement, such person shall not be entitled to any relief or exemption from tax provided by the Covered Tax Agreement except to the extent and in such manner as may be agreed upon by the competent authorities of the Contracting Jurisdictions.
2. Paragraph 1 shall apply in place of or in the absence of provisions of a Covered Tax Agreement that provide rules for determining whether a person other than an individual shall be treated as a resident of one of the Contracting Jurisdictions in cases in which that person would otherwise be treated as a resident of more than one Contracting Jurisdiction. Paragraph 1 shall not apply, however, to provisions of a Covered Tax Agreement specifically addressing the residence of companies participating in dual-listed company arrangements.
3. A Party may reserve the right:
  - a) for the entirety of this Article not to apply to its Covered Tax Agreements;

- b) for the entirety of this Article not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence;
  - c) for the entirety of this Article not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by denying treaty benefits without requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence;
  - d) for the entirety of this Article not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence, and that set out the treatment of that person under the Covered Tax Agreement where such an agreement cannot be reached;
  - e) to replace the last sentence of paragraph 1 with the following text for the purposes of its Covered Tax Agreements: “In the absence of such agreement, such person shall not be entitled to any relief or exemption from tax provided by the Covered Tax Agreement.”;
  - f) for the entirety of this Article not to apply to its Covered Tax Agreements with Parties that have made the reservation described in subparagraph e).
4. Each Party that has not made a reservation described in subparagraph a) of paragraph 3 shall notify the Depositary of whether each of its Covered Tax Agreements contains a provision described in paragraph 2 that is not subject to a reservation under subparagraphs b) through d) of paragraph 3, and if so, the article and paragraph number of each such provision. Where all Contracting Jurisdictions have made such a notification with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the provisions of paragraph 1. In other cases, paragraph 1 shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with paragraph 1.

***Article 5 — Application of Methods for Elimination of Double Taxation***

1. A Party may choose to apply either paragraphs 2 and 3 (Option A), paragraphs 4 and 5 (Option B), or paragraphs 6 and 7 (Option C), or may choose to apply none of the Options. Where each Contracting Jurisdiction to a Covered Tax Agreement chooses a different Option (or where one Contracting Jurisdiction chooses to apply an Option and the other chooses to apply none of the Options), the Option chosen by each Contracting Jurisdiction shall apply with respect to its own residents.



***Option A***

2. Provisions of a Covered Tax Agreement that would otherwise exempt income derived or capital owned by a resident of a Contracting Jurisdiction from tax in that Contracting Jurisdiction for the purpose of eliminating double taxation shall not apply where the other Contracting Jurisdiction applies the provisions of the Covered Tax Agreement to exempt such income or capital from tax or to limit the rate at which such income or capital may be taxed. In the latter case, the first-mentioned Contracting Jurisdiction shall allow as a deduction from the tax on the income or capital of that resident an amount equal to the tax paid in that other Contracting Jurisdiction. Such deduction shall not, however, exceed that part of the tax, as computed before the deduction is given, which is attributable to such items of income or capital which may be taxed in that other Contracting Jurisdiction.
3. Paragraph 2 shall apply to a Covered Tax Agreement that would otherwise require a Contracting Jurisdiction to exempt income or capital described in that paragraph.

***Option B***

4. Provisions of a Covered Tax Agreement that would otherwise exempt income derived by a resident of a Contracting Jurisdiction from tax in that Contracting Jurisdiction for the purpose of eliminating double taxation because such income is treated as a dividend by that Contracting Jurisdiction shall not apply where such income gives rise to a deduction for the purpose of determining the taxable profits of a resident of the other Contracting Jurisdiction under the laws of that other Contracting Jurisdiction. In such case, the first-mentioned Contracting Jurisdiction shall allow as a deduction from the tax on the income of that resident an amount equal to the income tax paid in that other Contracting Jurisdiction. Such deduction shall not, however, exceed that part of the income tax, as computed before the deduction is given, which is attributable to such income which may be taxed in that other Contracting Jurisdiction.
5. Paragraph 4 shall apply to a Covered Tax Agreement that would otherwise require a Contracting Jurisdiction to exempt income described in that paragraph.

***Option C***

6. a) Where a resident of a Contracting Jurisdiction derives income or owns capital which may be taxed in the other Contracting Jurisdiction in accordance with the provisions of a Covered Tax Agreement (except to the extent that these provisions allow taxation by that other Contracting Jurisdiction solely because the income is also income derived by a resident of that other Contracting Jurisdiction), the first-mentioned Contracting Jurisdiction shall allow:
  - i) as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in that other Contracting Jurisdiction;

- ii) as a deduction from the tax on the capital of that resident, an amount equal to the capital tax paid in that other Contracting Jurisdiction;

Such deduction shall not, however, exceed that part of the income tax or capital tax, as computed before the deduction is given, which is attributable to the income or the capital which may be taxed in that other Contracting Jurisdiction.

- b) Where in accordance with any provision of the Covered Tax Agreement income derived or capital owned by a resident of a Contracting Jurisdiction is exempt from tax in that Contracting Jurisdiction, such Contracting Jurisdiction may nevertheless, in calculating the amount of tax on the remaining income or capital of such resident, take into account the exempted income or capital.
7. Paragraph 6 shall apply in place of provisions of a Covered Tax Agreement that, for purposes of eliminating double taxation, require a Contracting Jurisdiction to exempt from tax in that Contracting Jurisdiction income derived or capital owned by a resident of that Contracting Jurisdiction which, in accordance with the provisions of the Covered Tax Agreement, may be taxed in the other Contracting Jurisdiction.
8. A Party that does not choose to apply an Option under paragraph 1 may reserve the right for the entirety of this Article not to apply with respect to one or more identified Covered Tax Agreements (or with respect to all of its Covered Tax Agreements).
9. A Party that does not choose to apply Option C may reserve the right, with respect to one or more identified Covered Tax Agreements (or with respect to all of its Covered Tax Agreements), not to permit the other Contracting Jurisdiction(s) to apply Option C.
10. Each Party that chooses to apply an Option under paragraph 1 shall notify the Depository of its choice of Option. Such notification shall also include:
- a) in the case of a Party that chooses to apply Option A, the list of its Covered Tax Agreements which contain a provision described in paragraph 3, as well as the article and paragraph number of each such provision;
  - b) in the case of a Party that chooses to apply Option B, the list of its Covered Tax Agreements which contain a provision described in paragraph 5, as well as the article and paragraph number of each such provision;
  - c) in the case of a Party that chooses to apply Option C, the list of its Covered Tax Agreements which contain a provision described in paragraph 7, as well as the article and paragraph number of each such provision.

An Option shall apply with respect to a provision of a Covered Tax Agreement only where the Party that has chosen to apply that Option has made such a notification with respect to that provision.

**PART III.****TREATY ABUSE*****Article 6 — Purpose of a Covered Tax Agreement***

1. A Covered Tax Agreement shall be modified to include the following preamble text:

“Intending to eliminate double taxation with respect to the taxes covered by this agreement without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this agreement for the indirect benefit of residents of third jurisdictions),”.

2. The text described in paragraph 1 shall be included in a Covered Tax Agreement in place of or in the absence of preamble language of the Covered Tax Agreement referring to an intent to eliminate double taxation, whether or not that language also refers to the intent not to create opportunities for non-taxation or reduced taxation.

3. A Party may also choose to include the following preamble text with respect to its Covered Tax Agreements that do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters:

“Desiring to further develop their economic relationship and to enhance their co-operation in tax matters,”.

4. A Party may reserve the right for paragraph 1 not to apply to its Covered Tax Agreements that already contain preamble language describing the intent of the Contracting Jurisdictions to eliminate double taxation without creating opportunities for non-taxation or reduced taxation, whether that language is limited to cases of tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in the Covered Tax Agreement for the indirect benefit of residents of third jurisdictions) or applies more broadly.

5. Each Party shall notify the Depositary of whether each of its Covered Tax Agreements, other than those that are within the scope of a reservation under paragraph 4, contains preamble language described in paragraph 2, and if so, the text of the relevant preambular paragraph. Where all Contracting Jurisdictions have made such a notification with respect to that preamble language, such preamble language shall be replaced by the text described in paragraph 1. In other cases, the text described in paragraph 1 shall be included in addition to the existing preamble language.

6. Each Party that chooses to apply paragraph 3 shall notify the Depositary of its choice. Such notification shall also include the list of its Covered Tax Agreements that do not already contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax

matters. The text described in paragraph 3 shall be included in a Covered Tax Agreement only where all Contracting Jurisdictions have chosen to apply that paragraph and have made such a notification with respect to the Covered Tax Agreement.

***Article 7 — Prevention of Treaty Abuse***

1. Notwithstanding any provisions of a Covered Tax Agreement, a benefit under the Covered Tax Agreement shall not be granted in respect of an item of income or capital if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of the Covered Tax Agreement.
2. Paragraph 1 shall apply in place of or in the absence of provisions of a Covered Tax Agreement that deny all or part of the benefits that would otherwise be provided under the Covered Tax Agreement where the principal purpose or one of the principal purposes of any arrangement or transaction, or of any person concerned with an arrangement or transaction, was to obtain those benefits.
3. A Party that has not made the reservation described in subparagraph a) of paragraph 15 may also choose to apply paragraph 4 with respect to its Covered Tax Agreements.
4. Where a benefit under a Covered Tax Agreement is denied to a person under provisions of the Covered Tax Agreement (as it may be modified by this Convention) that deny all or part of the benefits that would otherwise be provided under the Covered Tax Agreement where the principal purpose or one of the principal purposes of any arrangement or transaction, or of any person concerned with an arrangement or transaction, was to obtain those benefits, the competent authority of the Contracting Jurisdiction that would otherwise have granted this benefit shall nevertheless treat that person as being entitled to this benefit, or to different benefits with respect to a specific item of income or capital, if such competent authority, upon request from that person and after consideration of the relevant facts and circumstances, determines that such benefits would have been granted to that person in the absence of the transaction or arrangement. The competent authority of the Contracting Jurisdiction to which a request has been made under this paragraph by a resident of the other Contracting Jurisdiction shall consult with the competent authority of that other Contracting Jurisdiction before rejecting the request.
5. Paragraph 4 shall apply to provisions of a Covered Tax Agreement (as it may be modified by this Convention) that deny all or part of the benefits that would otherwise be provided under the Covered Tax Agreement where the principal purpose or one of the principal purposes of any arrangement or

transaction, or of any person concerned with an arrangement or transaction, was to obtain those benefits.

6. A Party may also choose to apply the provisions contained in paragraphs 8 through 13 (hereinafter referred to as the “Simplified Limitation on Benefits Provision”) to its Covered Tax Agreements by making the notification described in subparagraph c) of paragraph 17. The Simplified Limitation on Benefits Provision shall apply with respect to a Covered Tax Agreement only where all Contracting Jurisdictions have chosen to apply it.
7. In cases where some but not all of the Contracting Jurisdictions to a Covered Tax Agreement choose to apply the Simplified Limitation on Benefits Provision pursuant to paragraph 6, then, notwithstanding the provisions of that paragraph, the Simplified Limitation on Benefits Provision shall apply with respect to the granting of benefits under the Covered Tax Agreement:
  - a) by all Contracting Jurisdictions, if all of the Contracting Jurisdictions that do not choose pursuant to paragraph 6 to apply the Simplified Limitation on Benefits Provision agree to such application by choosing to apply this subparagraph and notifying the Depository accordingly; or
  - b) only by the Contracting Jurisdictions that choose to apply the Simplified Limitation on Benefits Provision, if all of the Contracting Jurisdictions that do not choose pursuant to paragraph 6 to apply the Simplified Limitation on Benefits Provision agree to such application by choosing to apply this subparagraph and notifying the Depository accordingly.

***Simplified Limitation on Benefits Provision***

8. Except as otherwise provided in the Simplified Limitation on Benefits Provision, a resident of a Contracting Jurisdiction to a Covered Tax Agreement shall not be entitled to a benefit that would otherwise be accorded by the Covered Tax Agreement, other than a benefit under provisions of the Covered Tax Agreement:
  - a) which determine the residence of a person other than an individual which is a resident of more than one Contracting Jurisdiction by reason of provisions of the Covered Tax Agreement that define a resident of a Contracting Jurisdiction;
  - b) which provide that a Contracting Jurisdiction will grant to an enterprise of that Contracting Jurisdiction a corresponding adjustment following an initial adjustment made by the other Contracting Jurisdiction, in accordance with the Covered Tax Agreement, to the amount of tax charged in the first-mentioned Contracting Jurisdiction on the profits of an associated enterprise; or
  - c) which allow residents of a Contracting Jurisdiction to request that the competent authority of that Contracting Jurisdiction consider cases of taxation not in accordance with the Covered Tax Agreement,

unless such resident is a “qualified person”, as defined in paragraph 9 at the time that the benefit would be accorded.

9. A resident of a Contracting Jurisdiction to a Covered Tax Agreement shall be a qualified person at a time when a benefit would otherwise be accorded by the Covered Tax Agreement if, at that time, the resident is:
- a) an individual;
  - b) that Contracting Jurisdiction, or a political subdivision or local authority thereof, or an agency or instrumentality of any such Contracting Jurisdiction, political subdivision or local authority;
  - c) a company or other entity, if the principal class of its shares is regularly traded on one or more recognised stock exchanges;
  - d) a person, other than an individual, that:
    - i) is a non-profit organisation of a type that is agreed to by the Contracting Jurisdictions through an exchange of diplomatic notes; or
    - ii) is an entity or arrangement established in that Contracting Jurisdiction that is treated as a separate person under the taxation laws of that Contracting Jurisdiction and:
      - A) that is established and operated exclusively or almost exclusively to administer or provide retirement benefits and ancillary or incidental benefits to individuals and that is regulated as such by that Contracting Jurisdiction or one of its political subdivisions or local authorities; or
      - B) that is established and operated exclusively or almost exclusively to invest funds for the benefit of entities or arrangements referred to in subdivision A);
  - e) a person other than an individual, if, on at least half the days of a twelve-month period that includes the time when the benefit would otherwise be accorded, persons who are residents of that Contracting Jurisdiction and that are entitled to benefits of the Covered Tax Agreement under subparagraphs a) to d) own, directly or indirectly, at least 50 per cent of the shares of the person.
- 10.a) A resident of a Contracting Jurisdiction to a Covered Tax Agreement will be entitled to benefits of the Covered Tax Agreement with respect to an item of income derived from the other Contracting Jurisdiction, regardless of whether the resident is a qualified person, if the resident is engaged in the active conduct of a business in the first-mentioned Contracting Jurisdiction, and the income derived from the other Contracting Jurisdiction emanates from, or is incidental to, that business. For purposes of the Simplified Limitation on Benefits Provision, the term “active conduct of a

business” shall not include the following activities or any combination thereof:

- i) operating as a holding company;
- ii) providing overall supervision or administration of a group of companies;
- iii) providing group financing (including cash pooling); or
- iv) making or managing investments, unless these activities are carried on by a bank, insurance company or registered securities dealer in the ordinary course of its business as such.

b) If a resident of a Contracting Jurisdiction to a Covered Tax Agreement derives an item of income from a business activity conducted by that resident in the other Contracting Jurisdiction, or derives an item of income arising in the other Contracting Jurisdiction from a connected person, the conditions described in subparagraph a) shall be considered to be satisfied with respect to such item only if the business activity carried on by the resident in the first-mentioned Contracting Jurisdiction to which the item is related is substantial in relation to the same activity or a complementary business activity carried on by the resident or such connected person in the other Contracting Jurisdiction. Whether a business activity is substantial for the purposes of this subparagraph shall be determined based on all the facts and circumstances.

c) For purposes of applying this paragraph, activities conducted by connected persons with respect to a resident of a Contracting Jurisdiction to a Covered Tax Agreement shall be deemed to be conducted by such resident.

11. A resident of a Contracting Jurisdiction to a Covered Tax Agreement that is not a qualified person shall also be entitled to a benefit that would otherwise be accorded by the Covered Tax Agreement with respect to an item of income if, on at least half of the days of any twelve-month period that includes the time when the benefit would otherwise be accorded, persons that are equivalent beneficiaries own, directly or indirectly, at least 75 per cent of the beneficial interests of the resident.

12. If a resident of a Contracting Jurisdiction to a Covered Tax Agreement is neither a qualified person pursuant to the provisions of paragraph 9, nor entitled to benefits under paragraph 10 or 11, the competent authority of the other Contracting Jurisdiction may, nevertheless, grant the benefits of the Covered Tax Agreement, or benefits with respect to a specific item of income, taking into account the object and purpose of the Covered Tax Agreement, but only if such resident demonstrates to the satisfaction of such competent authority that neither its establishment, acquisition or maintenance, nor the conduct of its operations, had as one of its principal purposes the obtaining of benefits under the Covered Tax Agreement. Before either granting or denying a request made under this paragraph by a resident of a

Contracting Jurisdiction, the competent authority of the other Contracting Jurisdiction to which the request has been made shall consult with the competent authority of the first-mentioned Contracting Jurisdiction.

13. For the purposes of the Simplified Limitation on Benefits Provision:

- a) the term “recognised stock exchange” means:
  - i) any stock exchange established and regulated as such under the laws of either Contracting Jurisdiction; and
  - ii) any other stock exchange agreed upon by the competent authorities of the Contracting Jurisdictions;
- b) the term “principal class of shares” means the class or classes of shares of a company which represents the majority of the aggregate vote and value of the company or the class or classes of beneficial interests of an entity which represents in the aggregate a majority of the aggregate vote and value of the entity;
- c) the term “equivalent beneficiary” means any person who would be entitled to benefits with respect to an item of income accorded by a Contracting Jurisdiction to a Covered Tax Agreement under the domestic law of that Contracting Jurisdiction, the Covered Tax Agreement or any other international instrument which are equivalent to, or more favourable than, benefits to be accorded to that item of income under the Covered Tax Agreement; for the purposes of determining whether a person is an equivalent beneficiary with respect to dividends, the person shall be deemed to hold the same capital of the company paying the dividends as such capital the company claiming the benefit with respect to the dividends holds;
- d) with respect to entities that are not companies, the term “shares” means interests that are comparable to shares;
- e) two persons shall be “connected persons” if one owns, directly or indirectly, at least 50 per cent of the beneficial interest in the other (or, in the case of a company, at least 50 per cent of the aggregate vote and value of the company’s shares) or another person owns, directly or indirectly, at least 50 per cent of the beneficial interest (or, in the case of a company, at least 50 per cent of the aggregate vote and value of the company’s shares) in each person; in any case, a person shall be connected to another if, based on all the relevant facts and circumstances, one has control of the other or both are under the control of the same person or persons.

14. The Simplified Limitation on Benefits Provision shall apply in place of or in the absence of provisions of a Covered Tax Agreement that would limit the benefits of the Covered Tax Agreement (or that would limit benefits other than a benefit under the provisions of the Covered Tax Agreement relating to residence, associated enterprises or non-discrimination or a benefit that



is not restricted solely to residents of a Contracting Jurisdiction) only to a resident that qualifies for such benefits by meeting one or more categorical tests.

15. A Party may reserve the right:

- a) for paragraph 1 not to apply to its Covered Tax Agreements on the basis that it intends to adopt a combination of a detailed limitation on benefits provision and either rules to address conduit financing structures or a principal purpose test, thereby meeting the minimum standard for preventing treaty abuse under the OECD/G20 BEPS package; in such cases, the Contracting Jurisdictions shall endeavour to reach a mutually satisfactory solution which meets the minimum standard;
- b) for paragraph 1 (and paragraph 4, in the case of a Party that has chosen to apply that paragraph) not to apply to its Covered Tax Agreements that already contain provisions that deny all of the benefits that would otherwise be provided under the Covered Tax Agreement where the principal purpose or one of the principal purposes of any arrangement or transaction, or of any person concerned with an arrangement or transaction, was to obtain those benefits;
- c) for the Simplified Limitation on Benefits Provision not to apply to its Covered Tax Agreements that already contain the provisions described in paragraph 14.

16. Except where the Simplified Limitation on Benefits Provision applies with respect to the granting of benefits under a Covered Tax Agreement by one or more Parties pursuant to paragraph 7, a Party that chooses pursuant to paragraph 6 to apply the Simplified Limitation on Benefits Provision may reserve the right for the entirety of this Article not to apply with respect to its Covered Tax Agreements for which one or more of the other Contracting Jurisdictions has not chosen to apply the Simplified Limitation on Benefits Provision. In such cases, the Contracting Jurisdictions shall endeavour to reach a mutually satisfactory solution which meets the minimum standard for preventing treaty abuse under the OECD/G20 BEPS package.

17. a) Each Party that has not made the reservation described in subparagraph a) of paragraph 15 shall notify the Depositary of whether each of its Covered Tax Agreements that is not subject to a reservation described in subparagraph b) of paragraph 15 contains a provision described in paragraph 2, and if so, the article and paragraph number of each such provision. Where all Contracting Jurisdictions have made such a notification with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the provisions of paragraph 1 (and where applicable, paragraph 4). In other cases, paragraph 1 (and where applicable, paragraph 4) shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with paragraph 1 (and where applicable, paragraph 4). A Party making a notification under this subparagraph may also include a statement that while such

Party accepts the application of paragraph 1 alone as an interim measure, it intends where possible to adopt a limitation on benefits provision, in addition to or in replacement of paragraph 1, through bilateral negotiation.

- b) Each Party that chooses to apply paragraph 4 shall notify the Depository of its choice. Paragraph 4 shall apply to a Covered Tax Agreement only where all Contracting Jurisdictions have made such a notification.
- c) Each Party that chooses to apply the Simplified Limitation on Benefits Provision pursuant to paragraph 6 shall notify the Depository of its choice. Unless such Party has made the reservation described in subparagraph c) of paragraph 15, such notification shall also include the list of its Covered Tax Agreements which contain a provision described in paragraph 14, as well as the article and paragraph number of each such provision.
- d) Each Party that does not choose to apply the Simplified Limitation on Benefits Provision pursuant to paragraph 6, but chooses to apply either subparagraph a) or b) of paragraph 7 shall notify the Depository of its choice of subparagraph. Unless such Party has made the reservation described in subparagraph c) of paragraph 15, such notification shall also include the list of its Covered Tax Agreements which contain a provision described in paragraph 14, as well as the article and paragraph number of each such provision.
- e) Where all Contracting Jurisdictions have made a notification under subparagraph c) or d) with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the Simplified Limitation on Benefits Provision. In other cases, the Simplified Limitation on Benefits Provision shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with the Simplified Limitation on Benefits Provision.

#### ***Article 8 — Dividend Transfer Transactions***

1. Provisions of a Covered Tax Agreement that exempt dividends paid by a company which is a resident of a Contracting Jurisdiction from tax or that limit the rate at which such dividends may be taxed, provided that the beneficial owner or the recipient is a company which is a resident of the other Contracting Jurisdiction and which owns, holds or controls more than a certain amount of the capital, shares, stock, voting power, voting rights or similar ownership interests of the company paying the dividends, shall apply only if the ownership conditions described in those provisions are met throughout a 365 day period that includes the day of the payment of the dividends (for the purpose of computing that period, no account shall be taken of changes of ownership that would directly result from a corporate reorganisation, such as a merger or divisive reorganisation, of the company that holds the shares or that pays the dividends).

2. The minimum holding period provided in paragraph 1 shall apply in place of or in the absence of a minimum holding period in provisions of a Covered Tax Agreement described in paragraph 1.
3. A Party may reserve the right:
  - a) for the entirety of this Article not to apply to its Covered Tax Agreements;
  - b) for the entirety of this Article not to apply to its Covered Tax Agreements to the extent that the provisions described in paragraph 1 already include:
    - i) a minimum holding period;
    - ii) a minimum holding period shorter than a 365 day period; or
    - iii) a minimum holding period longer than a 365 day period.
4. Each Party that has not made a reservation described in subparagraph a) of paragraph 3 shall notify the Depository of whether each of its Covered Tax Agreements contains a provision described in paragraph 1 that is not subject to a reservation described in subparagraph b) of paragraph 3, and if so, the article and paragraph number of each such provision. Paragraph 1 shall apply with respect to a provision of a Covered Tax Agreement only where all Contracting Jurisdictions have made such a notification with respect to that provision.

***Article 9 — Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property***

1. Provisions of a Covered Tax Agreement providing that gains derived by a resident of a Contracting Jurisdiction from the alienation of shares or other rights of participation in an entity may be taxed in the other Contracting Jurisdiction provided that these shares or rights derived more than a certain part of their value from immovable property (real property) situated in that other Contracting Jurisdiction (or provided that more than a certain part of the property of the entity consists of such immovable property (real property)):
  - a) shall apply if the relevant value threshold is met at any time during the 365 days preceding the alienation; and
  - b) shall apply to shares or comparable interests, such as interests in a partnership or trust (to the extent that such shares or interests are not already covered) in addition to any shares or rights already covered by the provisions.
2. The period provided in subparagraph a) of paragraph 1 shall apply in place of or in the absence of a time period for determining whether the relevant value threshold in provisions of a Covered Tax Agreement described in paragraph 1 was met.

3. A Party may also choose to apply paragraph 4 with respect to its Covered Tax Agreements.
4. For purposes of a Covered Tax Agreement, gains derived by a resident of a Contracting Jurisdiction from the alienation of shares or comparable interests, such as interests in a partnership or trust, may be taxed in the other Contracting Jurisdiction if, at any time during the 365 days preceding the alienation, these shares or comparable interests derived more than 50 per cent of their value directly or indirectly from immovable property (real property) situated in that other Contracting Jurisdiction.
5. Paragraph 4 shall apply in place of or in the absence of provisions of a Covered Tax Agreement providing that gains derived by a resident of a Contracting Jurisdiction from the alienation of shares or other rights of participation in an entity may be taxed in the other Contracting Jurisdiction provided that these shares or rights derived more than a certain part of their value from immovable property (real property) situated in that other Contracting Jurisdiction, or provided that more than a certain part of the property of the entity consists of such immovable property (real property).
6. A Party may reserve the right:
  - a) for paragraph 1 not to apply to its Covered Tax Agreements;
  - b) for subparagraph a) of paragraph 1 not to apply to its Covered Tax Agreements;
  - c) for subparagraph b) of paragraph 1 not to apply to its Covered Tax Agreements;
  - d) for subparagraph a) of paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision of the type described in paragraph 1 that includes a period for determining whether the relevant value threshold was met;
  - e) for subparagraph b) of paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision of the type described in paragraph 1 that applies to the alienation of interests other than shares;
  - f) for paragraph 4 not to apply to its Covered Tax Agreements that already contain the provisions described in paragraph 5.
7. Each Party that has not made the reservation described in subparagraph a) of paragraph 6 shall notify the Depository of whether each of its Covered Tax Agreements contains a provision described in paragraph 1, and if so, the article and paragraph number of each such provision. Paragraph 1 shall apply with respect to a provision of a Covered Tax Agreement only where all Contracting Jurisdictions have made a notification with respect to that provision.
8. Each Party that chooses to apply paragraph 4 shall notify the Depository of its choice. Paragraph 4 shall apply to a Covered Tax Agreement only where

all Contracting Jurisdictions have made such a notification. In such case, paragraph 1 shall not apply with respect to that Covered Tax Agreement. In the case of a Party that has not made the reservation described in subparagraph f) of paragraph 6 and has made the reservation described in subparagraph a) of paragraph 6, such notification shall also include the list of its Covered Tax Agreements which contain a provision described in paragraph 5, as well as the article and paragraph number of each such provision. Where all Contracting Jurisdictions have made a notification with respect to a provision of a Covered Tax Agreement under this paragraph or paragraph 7, that provision shall be replaced by the provisions of paragraph 4. In other cases, paragraph 4 shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with paragraph 4.

***Article 10 — Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions***

1. Where:

- a) an enterprise of a Contracting Jurisdiction to a Covered Tax Agreement derives income from the other Contracting Jurisdiction and the first-mentioned Contracting Jurisdiction treats such income as attributable to a permanent establishment of the enterprise situated in a third jurisdiction; and
- b) the profits attributable to that permanent establishment are exempt from tax in the first-mentioned Contracting Jurisdiction,

the benefits of the Covered Tax Agreement shall not apply to any item of income on which the tax in the third jurisdiction is less than 60 per cent of the tax that would be imposed in the first-mentioned Contracting Jurisdiction on that item of income if that permanent establishment were situated in the first-mentioned Contracting Jurisdiction. In such a case, any income to which the provisions of this paragraph apply shall remain taxable according to the domestic law of the other Contracting Jurisdiction, notwithstanding any other provisions of the Covered Tax Agreement.

- 2. Paragraph 1 shall not apply if the income derived from the other Contracting Jurisdiction described in paragraph 1 is derived in connection with or is incidental to the active conduct of a business carried on through the permanent establishment (other than the business of making, managing or simply holding investments for the enterprise's own account, unless these activities are banking, insurance or securities activities carried on by a bank, insurance enterprise or registered securities dealer, respectively).
- 3. If benefits under a Covered Tax Agreement are denied pursuant to paragraph 1 with respect to an item of income derived by a resident of a Contracting Jurisdiction, the competent authority of the other Contracting Jurisdiction may, nevertheless, grant these benefits with respect to that item of income if,

in response to a request by such resident, such competent authority determines that granting such benefits is justified in light of the reasons such resident did not satisfy the requirements of paragraphs 1 and 2. The competent authority of the Contracting Jurisdiction to which a request has been made under the preceding sentence by a resident of the other Contracting Jurisdiction shall consult with the competent authority of that other Contracting Jurisdiction before either granting or denying the request.

4. Paragraphs 1 through 3 shall apply in place of or in the absence of provisions of a Covered Tax Agreement that deny or limit benefits that would otherwise be granted to an enterprise of a Contracting Jurisdiction which derives income from the other Contracting Jurisdiction that is attributable to a permanent establishment of the enterprise situated in a third jurisdiction.
5. A Party may reserve the right:
  - a) for the entirety of this Article not to apply to its Covered Tax Agreements;
  - b) for the entirety of this Article not to apply to its Covered Tax Agreements that already contain the provisions described in paragraph 4;
  - c) for this Article to apply only to its Covered Tax Agreements that already contain the provisions described in paragraph 4.
6. Each Party that has not made the reservation described in subparagraph a) or b) of paragraph 5 shall notify the Depositary of whether each of its Covered Tax Agreements contains a provision described in paragraph 4, and if so, the article and paragraph number of each such provision. Where all Contracting Jurisdictions have made such a notification with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the provisions of paragraphs 1 through 3. In other cases, paragraphs 1 through 3 shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with those paragraphs.

***Article 11 — Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents***

1. A Covered Tax Agreement shall not affect the taxation by a Contracting Jurisdiction of its residents, except with respect to the benefits granted under provisions of the Covered Tax Agreement:
  - a) which require that Contracting Jurisdiction to grant to an enterprise of that Contracting Jurisdiction a correlative or corresponding adjustment following an initial adjustment made by the other Contracting Jurisdiction, in accordance with the Covered Tax Agreement, to the amount of tax charged in the first-mentioned Contracting Jurisdiction on the profits of a permanent establishment of the enterprise or the profits of an associated enterprise;

- b) which may affect how that Contracting Jurisdiction taxes an individual who is a resident of that Contracting Jurisdiction if that individual derives income in respect of services rendered to the other Contracting Jurisdiction or a political subdivision or local authority or other comparable body thereof;
  - c) which may affect how that Contracting Jurisdiction taxes an individual who is a resident of that Contracting Jurisdiction if that individual is also a student, business apprentice or trainee, or a teacher, professor, lecturer, instructor, researcher or research scholar who meets the conditions of the Covered Tax Agreement;
  - d) which require that Contracting Jurisdiction to provide a tax credit or tax exemption to residents of that Contracting Jurisdiction with respect to the income that the other Contracting Jurisdiction may tax in accordance with the Covered Tax Agreement (including profits that are attributable to a permanent establishment situated in that other Contracting Jurisdiction in accordance with the Covered Tax Agreement);
  - e) which protect residents of that Contracting Jurisdiction against certain discriminatory taxation practices by that Contracting Jurisdiction;
  - f) which allow residents of that Contracting Jurisdiction to request that the competent authority of that or either Contracting Jurisdiction consider cases of taxation not in accordance with the Covered Tax Agreement;
  - g) which may affect how that Contracting Jurisdiction taxes an individual who is a resident of that Contracting Jurisdiction when that individual is a member of a diplomatic mission, government mission or consular post of the other Contracting Jurisdiction;
  - h) which provide that pensions or other payments made under the social security legislation of the other Contracting Jurisdiction shall be taxable only in that other Contracting Jurisdiction;
  - i) which provide that pensions and similar payments, annuities, alimony payments or other maintenance payments arising in the other Contracting Jurisdiction shall be taxable only in that other Contracting Jurisdiction; or
  - j) which otherwise expressly limit a Contracting Jurisdiction's right to tax its own residents or provide expressly that the Contracting Jurisdiction in which an item of income arises has the exclusive right to tax that item of income.
2. Paragraph 1 shall apply in place of or in the absence of provisions of a Covered Tax Agreement stating that the Covered Tax Agreement would not affect the taxation by a Contracting Jurisdiction of its residents.
3. A Party may reserve the right:

- a) for the entirety of this Article not to apply to its Covered Tax Agreements;
  - b) for the entirety of this Article not to apply to its Covered Tax Agreements that already contain the provisions described in paragraph 2.
4. Each Party that has not made the reservation described in subparagraph a) or b) of paragraph 3 shall notify the Depositary of whether each of its Covered Tax Agreements contains a provision described in paragraph 2, and if so, the article and paragraph number of each such provision. Where all Contracting Jurisdictions have made such a notification with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the provisions of paragraph 1. In other cases, paragraph 1 shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with paragraph 1.

#### **PART IV.**

#### **AVOIDANCE OF PERMANENT ESTABLISHMENT STATUS**

##### ***Article 12 — Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies***

1. Notwithstanding the provisions of a Covered Tax Agreement that define the term “permanent establishment”, but subject to paragraph 2, where a person is acting in a Contracting Jurisdiction to a Covered Tax Agreement on behalf of an enterprise and, in doing so, habitually concludes contracts, or habitually plays the principal role leading to the conclusion of contracts that are routinely concluded without material modification by the enterprise, and these contracts are:
- a) in the name of the enterprise; or
  - b) for the transfer of the ownership of, or for the granting of the right to use, property owned by that enterprise or that the enterprise has the right to use; or
  - c) for the provision of services by that enterprise,
- that enterprise shall be deemed to have a permanent establishment in that Contracting Jurisdiction in respect of any activities which that person undertakes for the enterprise unless these activities, if they were exercised by the enterprise through a fixed place of business of that enterprise situated in that Contracting Jurisdiction, would not cause that fixed place of business to be deemed to constitute a permanent establishment under the definition of permanent establishment included in the Covered Tax Agreement (as it may be modified by this Convention).
2. Paragraph 1 shall not apply where the person acting in a Contracting Jurisdiction to a Covered Tax Agreement on behalf of an enterprise of the other



Contracting Jurisdiction carries on business in the first-mentioned Contracting Jurisdiction as an independent agent and acts for the enterprise in the ordinary course of that business. Where, however, a person acts exclusively or almost exclusively on behalf of one or more enterprises to which it is closely related, that person shall not be considered to be an independent agent within the meaning of this paragraph with respect to any such enterprise.

3. a) Paragraph 1 shall apply in place of provisions of a Covered Tax Agreement that describe the conditions under which an enterprise shall be deemed to have a permanent establishment in a Contracting Jurisdiction (or a person shall be deemed to be a permanent establishment in a Contracting Jurisdiction) in respect of an activity which a person other than an agent of an independent status undertakes for the enterprise, but only to the extent that such provisions address the situation in which such person has, and habitually exercises, in that Contracting Jurisdiction an authority to conclude contracts in the name of the enterprise.
- b) Paragraph 2 shall apply in place of provisions of a Covered Tax Agreement that provide that an enterprise shall not be deemed to have a permanent establishment in a Contracting Jurisdiction in respect of an activity which an agent of an independent status undertakes for the enterprise.
4. A Party may reserve the right for the entirety of this Article not to apply to its Covered Tax Agreements.
5. Each Party that has not made a reservation described in paragraph 4 shall notify the Depository of whether each of its Covered Tax Agreements contains a provision described in subparagraph a) of paragraph 3, as well as the article and paragraph number of each such provision. Paragraph 1 shall apply with respect to a provision of a Covered Tax Agreement only where all Contracting Jurisdictions have made a notification with respect to that provision.
6. Each Party that has not made a reservation described in paragraph 4 shall notify the Depository of whether each of its Covered Tax Agreements contains a provision described in subparagraph b) of paragraph 3, as well as the article and paragraph number of each such provision. Paragraph 2 shall apply with respect to a provision of a Covered Tax Agreement only where all Contracting Jurisdictions have made such a notification with respect to that provision.

***Article 13 — Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions***

1. A Party may choose to apply paragraph 2 (Option A) or paragraph 3 (Option B) or to apply neither Option.

***Option A***

2. Notwithstanding the provisions of a Covered Tax Agreement that define the term “permanent establishment”, the term “permanent establishment” shall be deemed not to include:

- a) the activities specifically listed in the Covered Tax Agreement (prior to modification by this Convention) as activities deemed not to constitute a permanent establishment, whether or not that exception from permanent establishment status is contingent on the activity being of a preparatory or auxiliary character;
- b) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any activity not described in subparagraph a);
- c) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs a) and b),

provided that such activity or, in the case of subparagraph c), the overall activity of the fixed place of business, is of a preparatory or auxiliary character.

### ***Option B***

3. Notwithstanding the provisions of a Covered Tax Agreement that define the term “permanent establishment”, the term “permanent establishment” shall be deemed not to include:
  - a) the activities specifically listed in the Covered Tax Agreement (prior to modification by this Convention) as activities deemed not to constitute a permanent establishment, whether or not that exception from permanent establishment status is contingent on the activity being of a preparatory or auxiliary character, except to the extent that the relevant provision of the Covered Tax Agreement provides explicitly that a specific activity shall be deemed not to constitute a permanent establishment provided that the activity is of a preparatory or auxiliary character;
  - b) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any activity not described in subparagraph a), provided that this activity is of a preparatory or auxiliary character;
  - c) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs a) and b), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.
4. A provision of a Covered Tax Agreement (as it may be modified by paragraph 2 or 3) that lists specific activities deemed not to constitute a permanent establishment shall not apply to a fixed place of business that is used or maintained by an enterprise if the same enterprise or a closely related enterprise carries on business activities at the same place or at another place in the same Contracting Jurisdiction and:
  - a) that place or other place constitutes a permanent establishment for the enterprise or the closely related enterprise under the provisions of a Covered Tax Agreement defining a permanent establishment; or

- b) the overall activity resulting from the combination of the activities carried on by the two enterprises at the same place, or by the same enterprise or closely related enterprises at the two places, is not of a preparatory or auxiliary character,

provided that the business activities carried on by the two enterprises at the same place, or by the same enterprise or closely related enterprises at the two places, constitute complementary functions that are part of a cohesive business operation.

- 5. a) Paragraph 2 or 3 shall apply in place of the relevant parts of provisions of a Covered Tax Agreement that list specific activities that are deemed not to constitute a permanent establishment even if the activity is carried on through a fixed place of business (or provisions of a Covered Tax Agreement that operate in a comparable manner).
  - b) Paragraph 4 shall apply to provisions of a Covered Tax Agreement (as they may be modified by paragraph 2 or 3) that list specific activities that are deemed not to constitute a permanent establishment even if the activity is carried on through a fixed place of business (or provisions of a Covered Tax Agreement that operate in a comparable manner).
6. A Party may reserve the right:
- a) for the entirety of this Article not to apply to its Covered Tax Agreements;
  - b) for paragraph 2 not to apply to its Covered Tax Agreements that explicitly state that a list of specific activities shall be deemed not to constitute a permanent establishment only if each of the activities is of a preparatory or auxiliary character;
  - c) for paragraph 4 not to apply to its Covered Tax Agreements.
7. Each Party that chooses to apply an Option under paragraph 1 shall notify the Depository of its choice of Option. Such notification shall also include the list of its Covered Tax Agreements which contain a provision described in subparagraph a) of paragraph 5, as well as the article and paragraph number of each such provision. An Option shall apply with respect to a provision of a Covered Tax Agreement only where all Contracting Jurisdictions have chosen to apply the same Option and have made such a notification with respect to that provision.
8. Each Party that has not made a reservation described in subparagraph a) or c) of paragraph 6 and does not choose to apply an Option under paragraph 1 shall notify the Depository of whether each of its Covered Tax Agreements contains a provision described in subparagraph b) of paragraph 5, as well as the article and paragraph number of each such provision. Paragraph 4 shall apply with respect to a provision of a Covered Tax Agreement only where all Contracting Jurisdictions have made a notification with respect to that provision under this paragraph or paragraph 7.

**Article 14 — Splitting-up of Contracts**

1. For the sole purpose of determining whether the period (or periods) referred to in a provision of a Covered Tax Agreement that stipulates a period (or periods) of time after which specific projects or activities shall constitute a permanent establishment has been exceeded:

- a) where an enterprise of a Contracting Jurisdiction carries on activities in the other Contracting Jurisdiction at a place that constitutes a building site, construction project, installation project or other specific project identified in the relevant provision of the Covered Tax Agreement, or carries on supervisory or consultancy activities in connection with such a place, in the case of a provision of a Covered Tax Agreement that refers to such activities, and these activities are carried on during one or more periods of time that, in the aggregate, exceed 30 days without exceeding the period or periods referred to in the relevant provision of the Covered Tax Agreement; and
- b) where connected activities are carried on in that other Contracting Jurisdiction at (or, where the relevant provision of the Covered Tax Agreement applies to supervisory or consultancy activities, in connection with) the same building site, construction or installation project, or other place identified in the relevant provision of the Covered Tax Agreement during different periods of time, each exceeding 30 days, by one or more enterprises closely related to the first-mentioned enterprise,

these different periods of time shall be added to the aggregate period of time during which the first-mentioned enterprise has carried on activities at that building site, construction or installation project, or other place identified in the relevant provision of the Covered Tax Agreement.

2. Paragraph 1 shall apply in place of or in the absence of provisions of a Covered Tax Agreement to the extent that such provisions address the division of contracts into multiple parts to avoid the application of a time period or periods in relation to the existence of a permanent establishment for specific projects or activities described in paragraph 1.

3. A Party may reserve the right:

- a) for the entirety of this Article not to apply to its Covered Tax Agreements;
- b) for the entirety of this Article not to apply with respect to provisions of its Covered Tax Agreements relating to the exploration for or exploitation of natural resources.

4. Each Party that has not made a reservation described in subparagraph a) of paragraph 3 shall notify the Depositary of whether each of its Covered Tax Agreements contains a provision described in paragraph 2 that is not subject to a reservation under subparagraph b) of paragraph 3, and if so, the article

and paragraph number of each such provision. Where all Contracting Jurisdictions have made such a notification with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the provisions of paragraph 1 to the extent provided in paragraph 2. In other cases, paragraph 1 shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with paragraph 1.

***Article 15 — Definition of a Person Closely Related to an Enterprise***

1. For the purposes of the provisions of a Covered Tax Agreement that are modified by paragraph 2 of Article 12 (Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies), paragraph 4 of Article 13 (Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions), or paragraph 1 of Article 14 (Splitting-up of Contracts), a person is closely related to an enterprise if, based on all the relevant facts and circumstances, one has control of the other or both are under the control of the same persons or enterprises. In any case, a person shall be considered to be closely related to an enterprise if one possesses directly or indirectly more than 50 per cent of the beneficial interest in the other (or, in the case of a company, more than 50 per cent of the aggregate vote and value of the company's shares or of the beneficial equity interest in the company) or if another person possesses directly or indirectly more than 50 per cent of the beneficial interest (or, in the case of a company, more than 50 per cent of the aggregate vote and value of the company's shares or of the beneficial equity interest in the company) in the person and the enterprise.
2. A Party that has made the reservations described in paragraph 4 of Article 12 (Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies), subparagraph a) or c) of paragraph 6 of Article 13 (Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions), and subparagraph a) of paragraph 3 of Article 14 (Splitting-up of Contracts) may reserve the right for the entirety of this Article not to apply to the Covered Tax Agreements to which those reservations apply.

**PART V.**

**IMPROVING DISPUTE RESOLUTION**

***Article 16 — Mutual Agreement Procedure***

1. Where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, that person may, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, present the case to the competent authority of either Contracting Jurisdiction. The case must be presented within three years from the first

notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement.

2. The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting Jurisdiction, with a view to the avoidance of taxation which is not in accordance with the Covered Tax Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting Jurisdictions.
3. The competent authorities of the Contracting Jurisdictions shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Covered Tax Agreement. They may also consult together for the elimination of double taxation in cases not provided for in the Covered Tax Agreement.
4. a) i) The first sentence of paragraph 1 shall apply in place of or in the absence of provisions of a Covered Tax Agreement (or parts thereof) that provide that where a person considers that the actions of one or both of the Contracting Jurisdiction result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, that person may, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, present the case to the competent authority of the Contracting Jurisdiction of which that person is a resident including provisions under which, if the case presented by that person comes under the provisions of a Covered Tax Agreement relating to non-discrimination based on nationality, the case may be presented to the competent authority of the Contracting Jurisdiction of which that person is a national.  
  
ii) The second sentence of paragraph 1 shall apply in place of provisions of a Covered Tax Agreement that provide that a case referred to in the first sentence of paragraph 1 must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement, or in the absence of a provision of a Covered Tax Agreement describing the time period within which such a case must be presented.
- b) i) The first sentence of paragraph 2 shall apply in the absence of provisions of a Covered Tax Agreement that provide that the competent authority that is presented with the case by the person referred to in paragraph 1 shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting Jurisdiction, with a view to the avoidance of taxation which is not in accordance with the Covered Tax Agreement.

- ii) The second sentence of paragraph 2 shall apply in the absence of provisions of a Covered Tax Agreement providing that any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting Jurisdictions.
- c) i) The first sentence of paragraph 3 shall apply in the absence of provisions of a Covered Tax Agreement that provide that the competent authorities of the Contracting Jurisdictions shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Covered Tax Agreement.
- ii) The second sentence of paragraph 3 shall apply in the absence of provisions of a Covered Tax Agreement that provide that the competent authorities of the Contracting Jurisdictions may also consult together for the elimination of double taxation in cases not provided for in the Covered Tax Agreement.

5. A Party may reserve the right:

- a) for the first sentence of paragraph 1 not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified;
- b) for the second sentence of paragraph 1 not to apply to its Covered Tax Agreements that do not provide that the case referred to in the first sentence of paragraph 1 must be presented within a specific time period on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS package by ensuring that for the purposes of all such Covered Tax Agreements the taxpayer referred to in paragraph 1 is allowed to present the case within a period of at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement;

- c) for the second sentence of paragraph 2 not to apply to its Covered Tax Agreements on the basis that for the purposes of all of its Covered Tax Agreements:
    - i) any agreement reached via the mutual agreement procedure shall be implemented notwithstanding any time limits in the domestic laws of the Contracting Jurisdictions; or
    - ii) it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS package by accepting, in its bilateral treaty negotiations, a treaty provision providing that:
      - A) the Contracting Jurisdictions shall make no adjustment to the profits that are attributable to a permanent establishment of an enterprise of one of the Contracting Jurisdictions after a period that is mutually agreed between both Contracting Jurisdictions from the end of the taxable year in which the profits would have been attributable to the permanent establishment (this provision shall not apply in the case of fraud, gross negligence or wilful default); and
      - B) the Contracting Jurisdictions shall not include in the profits of an enterprise, and tax accordingly, profits that would have accrued to the enterprise but that by reason of the conditions referred to in a provision in the Covered Tax Agreement relating to associated enterprises have not so accrued, after a period that is mutually agreed between both Contracting Jurisdictions from the end of the taxable year in which the profits would have accrued to the enterprise (this provision shall not apply in the case of fraud, gross negligence or wilful default).
6. a) Each Party that has not made a reservation described in subparagraph a) of paragraph 5 shall notify the Depositary of whether each of its Covered Tax Agreements contains a provision described in clause i) of subparagraph a) of paragraph 4, and if so, the article and paragraph number of each such provision. Where all Contracting Jurisdictions have made a notification with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the first sentence of paragraph 1. In other cases, the first sentence of paragraph 1 shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with that sentence.
- b) Each Party that has not made the reservation described in subparagraph b) of paragraph 5 shall notify the Depositary of:
- i) the list of its Covered Tax Agreements which contain a provision that provides that a case referred to in the first sentence of paragraph 1 must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement, as well as the article and paragraph number of each such provision; a provision



of a Covered Tax Agreement shall be replaced by the second sentence of paragraph 1 where all Contracting Jurisdictions have made such a notification with respect to that provision; in other cases, subject to clause ii), the second sentence of paragraph 1 shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with the second sentence of paragraph 1;

ii) the list of its Covered Tax Agreements which contain a provision that provides that a case referred to in the first sentence of paragraph 1 must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement, as well as the article and paragraph number of each such provision; the second sentence of paragraph 1 shall not apply to a Covered Tax Agreement where any Contracting Jurisdiction has made such a notification with respect to that Covered Tax Agreement.

c) Each Party shall notify the Depository of:

i) the list of its Covered Tax Agreements which do not contain a provision described in clause i) of subparagraph b) of paragraph 4; the first sentence of paragraph 2 shall apply to a Covered Tax Agreement only where all Contracting Jurisdictions have made such a notification with respect to that Covered Tax Agreement;

ii) in the case of a Party that has not made the reservation described in subparagraph c) of paragraph 5, the list of its Covered Tax Agreements which do not contain a provision described in clause ii) of subparagraph b) of paragraph 4; the second sentence of paragraph 2 shall apply to a Covered Tax Agreement only where all Contracting Jurisdictions have made such a notification with respect to that Covered Tax Agreement.

d) Each Party shall notify the Depository of:

i) the list of its Covered Tax Agreements which do not contain a provision described in clause i) of subparagraph c) of paragraph 4; the first sentence of paragraph 3 shall apply to a Covered Tax Agreement only where all Contracting Jurisdictions have made such a notification with respect to that Covered Tax Agreement;

ii) the list of its Covered Tax Agreements which do not contain a provision described in clause ii) of subparagraph c) of paragraph 4; the second sentence of paragraph 3 shall apply to a Covered Tax Agreement only where all Contracting Jurisdictions have made such a notification with respect to that Covered Tax Agreement.

### ***Article 17 — Corresponding Adjustments***

1. Where a Contracting Jurisdiction includes in the profits of an enterprise of that Contracting Jurisdiction — and taxes accordingly — profits on which an enterprise of the other Contracting Jurisdiction has been charged to tax in

that other Contracting Jurisdiction and the profits so included are profits which would have accrued to the enterprise of the first-mentioned Contracting Jurisdiction if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other Contracting Jurisdiction shall make an appropriate adjustment to the amount of the tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of the Covered Tax Agreement and the competent authorities of the Contracting Jurisdictions shall if necessary consult each other.

2. Paragraph 1 shall apply in place of or in the absence of a provision that requires a Contracting Jurisdiction to make an appropriate adjustment to the amount of the tax charged therein on the profits of an enterprise of that Contracting Jurisdiction where the other Contracting Jurisdiction includes those profits in the profits of an enterprise of that other Contracting Jurisdiction and taxes those profits accordingly, and the profits so included are profits which would have accrued to the enterprise of that other Contracting Jurisdiction if the conditions made between the two enterprises had been those which would have been made between independent enterprises.
3. A Party may reserve the right:
  - a) for the entirety of this Article not to apply to its Covered Tax Agreements that already contain a provision described in paragraph 2;
  - b) for the entirety of this Article not to apply to its Covered Tax Agreements on the basis that in the absence of a provision referred to in paragraph 2 in its Covered Tax Agreement:
    - i) it shall make the appropriate adjustment referred to in paragraph 1; or
    - ii) its competent authority shall endeavour to resolve the case under the provisions of a Covered Tax Agreement relating to mutual agreement procedure;
  - c) in the case of a Party that has made a reservation under clause ii) of subparagraph c) of paragraph 5 of Article 16 (Mutual Agreement Procedure), for the entirety of this Article not to apply to its Covered Tax Agreements on the basis that in its bilateral treaty negotiations it shall accept a treaty provision of the type contained in paragraph 1, provided that the Contracting Jurisdictions were able to reach agreement on that provision and on the provisions described in clause ii) of subparagraph c) of paragraph 5 of Article 16 (Mutual Agreement Procedure).
4. Each Party that has not made a reservation described in paragraph 3 shall notify the Depositary of whether each of its Covered Tax Agreements contains a provision described in paragraph 2, and if so, the article and paragraph number of each such provision. Where all Contracting Jurisdictions have made such a notification with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the provisions of paragraph 1. In other cases, paragraph 1 shall supersede the provisions of the Covered Tax

Agreement only to the extent that those provisions are incompatible with paragraph 1.

## **PART VI.**

### **ARBITRATION**

#### ***Article 18 — Choice to Apply Part VI***

A Party may choose to apply this Part with respect to its Covered Tax Agreements and shall notify the Depositary accordingly. This Part shall apply in relation to two Contracting Jurisdictions with respect to a Covered Tax Agreement only where both Contracting Jurisdictions have made such a notification.

#### ***Article 19 — Mandatory Binding Arbitration***

##### 1. Where:

- a) under a provision of a Covered Tax Agreement (as it may be modified by paragraph 1 of Article 16 (Mutual Agreement Procedure)) that provides that a person may present a case to a competent authority of a Contracting Jurisdiction where that person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement (as it may be modified by the Convention), a person has presented a case to the competent authority of a Contracting Jurisdiction on the basis that the actions of one or both of the Contracting Jurisdictions have resulted for that person in taxation not in accordance with the provisions of the Covered Tax Agreement (as it may be modified by the Convention); and
- b) the competent authorities are unable to reach an agreement to resolve that case pursuant to a provision of a Covered Tax Agreement (as it may be modified by paragraph 2 of Article 16 (Mutual Agreement Procedure)) that provides that the competent authority shall endeavour to resolve the case by mutual agreement with the competent authority of the other Contracting Jurisdiction, within a period of two years beginning on the start date referred to in paragraph 8 or 9, as the case may be (unless, prior to the expiration of that period the competent authorities of the Contracting Jurisdictions have agreed to a different time period with respect to that case and have notified the person who presented the case of such agreement),

any unresolved issues arising from the case shall, if the person so requests in writing, be submitted to arbitration in the manner described in this Part, according to any rules or procedures agreed upon by the competent authorities of the Contracting Jurisdictions pursuant to the provisions of paragraph 10.

2. Where a competent authority has suspended the mutual agreement procedure referred to in paragraph 1 because a case with respect to one or more of the same issues is pending before court or administrative tribunal, the period

provided in subparagraph b) of paragraph 1 will stop running until either a final decision has been rendered by the court or administrative tribunal or the case has been suspended or withdrawn. In addition, where a person who presented a case and a competent authority have agreed to suspend the mutual agreement procedure, the period provided in subparagraph b) of paragraph 1 will stop running until the suspension has been lifted.

3. Where both competent authorities agree that a person directly affected by the case has failed to provide in a timely manner any additional material information requested by either competent authority after the start of the period provided in subparagraph b) of paragraph 1, the period provided in subparagraph b) of paragraph 1 shall be extended for an amount of time equal to the period beginning on the date by which the information was requested and ending on the date on which that information was provided.
4. a) The arbitration decision with respect to the issues submitted to arbitration shall be implemented through the mutual agreement concerning the case referred to in paragraph 1. The arbitration decision shall be final.  
b) The arbitration decision shall be binding on both Contracting Jurisdictions except in the following cases:
  - i) if a person directly affected by the case does not accept the mutual agreement that implements the arbitration decision. In such a case, the case shall not be eligible for any further consideration by the competent authorities. The mutual agreement that implements the arbitration decision on the case shall be considered not to be accepted by a person directly affected by the case if any person directly affected by the case does not, within 60 days after the date on which notification of the mutual agreement is sent to the person, withdraw all issues resolved in the mutual agreement implementing the arbitration decision from consideration by any court or administrative tribunal or otherwise terminate any pending court or administrative proceedings with respect to such issues in a manner consistent with that mutual agreement.
  - ii) if a final decision of the courts of one of the Contracting Jurisdictions holds that the arbitration decision is invalid. In such a case, the request for arbitration under paragraph 1 shall be considered not to have been made, and the arbitration process shall be considered not to have taken place (except for the purposes of Articles 21 (Confidentiality of Arbitration Proceedings) and 25 (Costs of Arbitration Proceedings)). In such a case, a new request for arbitration may be made unless the competent authorities agree that such a new request should not be permitted.
  - iii) if a person directly affected by the case pursues litigation on the issues which were resolved in the mutual agreement implementing the arbitration decision in any court or administrative tribunal.
5. The competent authority that received the initial request for a mutual agreement procedure as described in subparagraph a) of paragraph 1 shall, within two calendar months of receiving the request:

- a) send a notification to the person who presented the case that it has received the request; and
  - b) send a notification of that request, along with a copy of the request, to the competent authority of the other Contracting Jurisdiction.
6. Within three calendar months after a competent authority receives the request for a mutual agreement procedure (or a copy thereof from the competent authority of the other Contracting Jurisdiction) it shall either:
- a) notify the person who has presented the case and the other competent authority that it has received the information necessary to undertake substantive consideration of the case; or
  - b) request additional information from that person for that purpose.
7. Where pursuant to subparagraph b) of paragraph 6, one or both of the competent authorities have requested from the person who presented the case additional information necessary to undertake substantive consideration of the case, the competent authority that requested the additional information shall, within three calendar months of receiving the additional information from that person, notify that person and the other competent authority either:
- a) that it has received the requested information; or
  - b) that some of the requested information is still missing.
8. Where neither competent authority has requested additional information pursuant to subparagraph b) of paragraph 6, the start date referred to in paragraph 1 shall be the earlier of:
- a) the date on which both competent authorities have notified the person who presented the case pursuant to subparagraph a) of paragraph 6; and
  - b) the date that is three calendar months after the notification to the competent authority of the other Contracting Jurisdiction pursuant to subparagraph b) of paragraph 5.
9. Where additional information has been requested pursuant to subparagraph b) of paragraph 6, the start date referred to in paragraph 1 shall be the earlier of:
- a) the latest date on which the competent authorities that requested additional information have notified the person who presented the case and the other competent authority pursuant to subparagraph a) of paragraph 7; and
  - b) the date that is three calendar months after both competent authorities have received all information requested by either competent authority from the person who presented the case.

If, however, one or both of the competent authorities send the notification referred to in subparagraph b) of paragraph 7, such notification shall be treated as a request for additional information under subparagraph b) of paragraph 6.

10. The competent authorities of the Contracting Jurisdictions shall by mutual agreement (pursuant to the article of the relevant Covered Tax Agreement regarding procedures for mutual agreement) settle the mode of application of the provisions contained in this Part, including the minimum information necessary for each competent authority to undertake substantive consideration of the case. Such an agreement shall be concluded before the date on which unresolved issues in a case are first eligible to be submitted to arbitration and may be modified from time to time thereafter.
11. For purposes of applying this Article to its Covered Tax Agreements, a Party may reserve the right to replace the two-year period set forth in subparagraph b) of paragraph 1 with a three-year period.
12. A Party may reserve the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of this Article:
  - a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by this Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
  - b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.

#### ***Article 20 — Appointment of Arbitrators***

1. Except to the extent that the competent authorities of the Contracting Jurisdictions mutually agree on different rules, paragraphs 2 through 4 shall apply for the purposes of this Part.
2. The following rules shall govern the appointment of the members of an arbitration panel:
  - a) The arbitration panel shall consist of three individual members with expertise or experience in international tax matters.
  - b) Each competent authority shall appoint one panel member within 60 days of the date of the request for arbitration under paragraph 1 of Article 19 (Mandatory Binding Arbitration). The two panel members so appointed shall, within 60 days of the latter of their appointments, appoint a third

member who shall serve as Chair of the arbitration panel. The Chair shall not be a national or resident of either Contracting Jurisdiction.

- c) Each member appointed to the arbitration panel must be impartial and independent of the competent authorities, tax administrations, and ministries of finance of the Contracting Jurisdictions and of all persons directly affected by the case (as well as their advisors) at the time of accepting an appointment, maintain his or her impartiality and independence throughout the proceedings, and avoid any conduct for a reasonable period of time thereafter which may damage the appearance of impartiality and independence of the arbitrators with respect to the proceedings.
3. In the event that the competent authority of a Contracting Jurisdiction fails to appoint a member of the arbitration panel in the manner and within the time periods specified in paragraph 2 or agreed to by the competent authorities of the Contracting Jurisdictions, a member shall be appointed on behalf of that competent authority by the highest ranking official of the Centre for Tax Policy and Administration of the Organisation for Economic Co-operation and Development that is not a national of either Contracting Jurisdiction.
  4. If the two initial members of the arbitration panel fail to appoint the Chair in the manner and within the time periods specified in paragraph 2 or agreed to by the competent authorities of the Contracting Jurisdictions, the Chair shall be appointed by the highest ranking official of the Centre for Tax Policy and Administration of the Organisation for Economic Co-operation and Development that is not a national of either Contracting Jurisdiction.

***Article 21 — Confidentiality of Arbitration Proceedings***

1. Solely for the purposes of the application of the provisions of this Part and of the provisions of the relevant Covered Tax Agreement and of the domestic laws of the Contracting Jurisdictions related to the exchange of information, confidentiality, and administrative assistance, members of the arbitration panel and a maximum of three staff per member (and prospective arbitrators solely to the extent necessary to verify their ability to fulfil the requirements of arbitrators) shall be considered to be persons or authorities to whom information may be disclosed. Information received by the arbitration panel or prospective arbitrators and information that the competent authorities receive from the arbitration panel shall be considered information that is exchanged under the provisions of the Covered Tax Agreement related to the exchange of information and administrative assistance.
2. The competent authorities of the Contracting Jurisdictions shall ensure that members of the arbitration panel and their staff agree in writing, prior to their acting in an arbitration proceeding, to treat any information relating to the arbitration proceeding consistently with the confidentiality and nondisclosure obligations described in the provisions of the Covered Tax Agreement related to exchange of information and administrative assistance and under the applicable laws of the Contracting Jurisdictions.

**Article 22 — Resolution of a Case Prior to the Conclusion of the Arbitration**

For the purposes of this Part and the provisions of the relevant Covered Tax Agreement that provide for resolution of cases through mutual agreement, the mutual agreement procedure, as well as the arbitration proceeding, with respect to a case shall terminate if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions:

- a) the competent authorities of the Contracting Jurisdictions reach a mutual agreement to resolve the case; or
- b) the person who presented the case withdraws the request for arbitration or the request for a mutual agreement procedure.

**Article 23 — Type of Arbitration Process**

1. Except to the extent that the competent authorities of the Contracting Jurisdictions mutually agree on different rules, the following rules shall apply with respect to an arbitration proceeding pursuant to this Part:

- a) After a case is submitted to arbitration, the competent authority of each Contracting Jurisdiction shall submit to the arbitration panel, by a date set by agreement, a proposed resolution which addresses all unresolved issue(s) in the case (taking into account all agreements previously reached in that case between the competent authorities of the Contracting Jurisdictions). The proposed resolution shall be limited to a disposition of specific monetary amounts (for example, of income or expense) or, where specified, the maximum rate of tax charged pursuant to the Covered Tax Agreement, for each adjustment or similar issue in the case. In a case in which the competent authorities of the Contracting Jurisdictions have been unable to reach agreement on an issue regarding the conditions for application of a provision of the relevant Covered Tax Agreement (hereinafter referred to as a “threshold question”), such as whether an individual is a resident or whether a permanent establishment exists, the competent authorities may submit alternative proposed resolutions with respect to issues the determination of which is contingent on resolution of such threshold questions.
- b) The competent authority of each Contracting Jurisdiction may also submit a supporting position paper for consideration by the arbitration panel. Each competent authority that submits a proposed resolution or supporting position paper shall provide a copy to the other competent authority by the date on which the proposed resolution and supporting position paper were due. Each competent authority may also submit to the arbitration panel, by a date set by agreement, a reply submission with respect to the proposed resolution and supporting position paper submitted by the other competent authority. A copy of any reply submission shall be provided to the other competent authority by the date on which the reply submission was due.



- c) The arbitration panel shall select as its decision one of the proposed resolutions for the case submitted by the competent authorities with respect to each issue and any threshold questions, and shall not include a rationale or any other explanation of the decision. The arbitration decision will be adopted by a simple majority of the panel members. The arbitration panel shall deliver its decision in writing to the competent authorities of the Contracting Jurisdictions. The arbitration decision shall have no precedential value.
2. For the purpose of applying this Article with respect to its Covered Tax Agreements, a Party may reserve the right for paragraph 1 not to apply to its Covered Tax Agreements. In such a case, except to the extent that the competent authorities of the Contracting Jurisdictions mutually agree on different rules, the following rules shall apply with respect to an arbitration proceeding:
  - a) After a case is submitted to arbitration, the competent authority of each Contracting Jurisdiction shall provide any information that may be necessary for the arbitration decision to all panel members without undue delay. Unless the competent authorities of the Contracting Jurisdictions agree otherwise, any information that was not available to both competent authorities before the request for arbitration was received by both of them shall not be taken into account for purposes of the decision.
  - b) The arbitration panel shall decide the issues submitted to arbitration in accordance with the applicable provisions of the Covered Tax Agreement and, subject to these provisions, of those of the domestic laws of the Contracting Jurisdictions. The panel members shall also consider any other sources which the competent authorities of the Contracting Jurisdictions may by mutual agreement expressly identify.
  - c) The arbitration decision shall be delivered to the competent authorities of the Contracting Jurisdictions in writing and shall indicate the sources of law relied upon and the reasoning which led to its result. The arbitration decision shall be adopted by a simple majority of the panel members. The arbitration decision shall have no precedential value.
3. A Party that has not made the reservation described in paragraph 2 may reserve the right for the preceding paragraphs of this Article not to apply with respect to its Covered Tax Agreements with Parties that have made such a reservation. In such a case, the competent authorities of the Contracting Jurisdictions of each such Covered Tax Agreement shall endeavour to reach agreement on the type of arbitration process that shall apply with respect to that Covered Tax Agreement. Until such an agreement is reached, Article 19 (Mandatory Binding Arbitration) shall not apply with respect to such a Covered Tax Agreement.
4. A Party may also choose to apply paragraph 5 with respect to its Covered Tax Agreements and shall notify the Depositary accordingly. Paragraph 5 shall apply in relation to two Contracting Jurisdictions with respect to a

Covered Tax Agreement where either of the Contracting Jurisdictions has made such a notification.

5. Prior to the beginning of arbitration proceedings, the competent authorities of the Contracting Jurisdictions to a Covered Tax Agreement shall ensure that each person that presented the case and their advisors agree in writing not to disclose to any other person any information received during the course of the arbitration proceedings from either competent authority or the arbitration panel. The mutual agreement procedure under the Covered Tax Agreement, as well as the arbitration proceeding under this Part, with respect to the case shall terminate if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a person that presented the case or one of that person's advisors materially breaches that agreement.
6. Notwithstanding paragraph 4, a Party that does not choose to apply paragraph 5 may reserve the right for paragraph 5 not to apply with respect to one or more identified Covered Tax Agreements or with respect to all of its Covered Tax Agreements.
7. A Party that chooses to apply paragraph 5 may reserve the right for this Part not to apply with respect to all Covered Tax Agreements for which the other Contracting Jurisdiction makes a reservation pursuant to paragraph 6.

#### ***Article 24 — Agreement on a Different Resolution***

1. For purposes of applying this Part with respect to its Covered Tax Agreements, a Party may choose to apply paragraph 2 and shall notify the Depository accordingly. Paragraph 2 shall apply in relation to two Contracting Jurisdictions with respect to a Covered Tax Agreement only where both Contracting Jurisdictions have made such a notification.
2. Notwithstanding paragraph 4 of Article 19 (Mandatory Binding Arbitration), an arbitration decision pursuant to this Part shall not be binding on the Contracting Jurisdictions to a Covered Tax Agreement and shall not be implemented if the competent authorities of the Contracting Jurisdictions agree on a different resolution of all unresolved issues within three calendar months after the arbitration decision has been delivered to them.
3. A Party that chooses to apply paragraph 2 may reserve the right for paragraph 2 to apply only with respect to its Covered Tax Agreements for which paragraph 2 of Article 23 (Type of Arbitration Process) applies.

#### ***Article 25 — Costs of Arbitration Proceedings***

In an arbitration proceeding under this Part, the fees and expenses of the members of the arbitration panel, as well as any costs incurred in connection with the arbitration proceedings by the Contracting Jurisdictions, shall be borne by the Contracting Jurisdictions in a manner to be settled by mutual agreement between the competent authorities of the Contracting Jurisdictions. In the

absence of such agreement, each Contracting Jurisdiction shall bear its own expenses and those of its appointed panel member. The cost of the chair of the arbitration panel and other expenses associated with the conduct of the arbitration proceedings shall be borne by the Contracting Jurisdictions in equal shares.

***Article 26 — Compatibility***

1. Subject to Article 18 (Choice to Apply Part VI), the provisions of this Part shall apply in place of or in the absence of provisions of a Covered Tax Agreement that provide for arbitration of unresolved issues arising from a mutual agreement procedure case. Each Party that chooses to apply this Part shall notify the Depositary of whether each of its Covered Tax Agreements, other than those that are within the scope of a reservation under paragraph 4, contains such a provision, and if so, the article and paragraph number of each such provision. Where two Contracting Jurisdictions have made a notification with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the provisions of this Part as between those Contracting Jurisdictions.
2. Any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for in this Part shall not be submitted to arbitration if the issue falls within the scope of a case with respect to which an arbitration panel or similar body has previously been set up in accordance with a bilateral or multilateral convention that provides for mandatory binding arbitration of unresolved issues arising from a mutual agreement procedure case.
3. Subject to paragraph 1, nothing in this Part shall affect the fulfilment of wider obligations with respect to the arbitration of unresolved issues arising in the context of a mutual agreement procedure resulting from other conventions to which the Contracting Jurisdictions are or will become parties.
4. A Party may reserve the right for this Part not to apply with respect to one or more identified Covered Tax Agreements (or to all of its Covered Tax Agreements) that already provide for mandatory binding arbitration of unresolved issues arising from a mutual agreement procedure case.

**PART VII.**

**FINAL PROVISIONS**

***Article 27 — Signature and Ratification, Acceptance or Approval***

1. As of 31 December 2016, this Convention shall be open for signature by:
  - a) all States;
  - b) Guernsey (the United Kingdom of Great Britain and Northern Ireland);  
Isle of Man (the United Kingdom of Great Britain and Northern Ireland);  
Jersey (the United Kingdom of Great Britain and Northern Ireland); and

- c) any other jurisdiction authorised to become a Party by means of a decision by consensus of the Parties and Signatories.

2. This Convention is subject to ratification, acceptance or approval.

**Article 28 — Reservations**

1. Subject to paragraph 2, no reservations may be made to this Convention except those expressly permitted by:
  - a) Paragraph 5 of Article 3 (Transparent Entities);
  - b) Paragraph 3 of Article 4 (Dual Resident Entities);
  - c) Paragraphs 8 and 9 of Article 5 (Application of Methods for Elimination of Double Taxation);
  - d) Paragraph 4 of Article 6 (Purpose of a Covered Tax Agreement);
  - e) Paragraphs 15 and 16 of Article 7 (Prevention of Treaty Abuse);
  - f) Paragraph 3 of Article 8 (Dividend Transfer Transactions);
  - g) Paragraph 6 of Article 9 (Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property);
  - h) Paragraph 5 of Article 10 (Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions);
  - i) Paragraph 3 of Article 11 (Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents);
  - j) Paragraph 4 of Article 12 (Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies);
  - k) Paragraph 6 of Article 13 (Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions);
  - l) Paragraph 3 of Article 14 (Splitting-up of Contracts);
  - m) Paragraph 2 of Article 15 (Definition of a Person Closely Related to an Enterprise);
  - n) Paragraph 5 of Article 16 (Mutual Agreement Procedure);
  - o) Paragraph 3 of Article 17 (Corresponding Adjustments);
  - p) Paragraphs 11 and 12 of Article 19 (Mandatory Binding Arbitration);
  - q) Paragraphs 2, 3, 6, and 7 of Article 23 (Type of Arbitration Process);

- r) Paragraph 3 of Article 24 (Agreement on a Different Resolution);
  - s) Paragraph 4 of Article 26 (Compatibility);
  - t) Paragraphs 6 and 7 of Article 35 (Entry into Effect); and
  - u) Paragraph 2 of Article 36 (Entry into Effect of Part VI).
2. a) Notwithstanding paragraph 1, a Party that chooses under Article 18 (Choice to Apply Part VI) to apply Part VI (Arbitration) may formulate one or more reservations with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI (Arbitration). For a Party which chooses under Article 18 (Choice to Apply Part VI) to apply Part VI (Arbitration) after it has become a Party to this Convention, reservations pursuant to this subparagraph shall be made at the same time as that Party's notification to the Depositary pursuant to Article 18 (Choice to Apply Part VI).
- b) Reservations made under subparagraph a) are subject to acceptance. A reservation made under subparagraph a) shall be considered to have been accepted by a Party if it has not notified the Depositary that it objects to the reservation by the end of a period of twelve calendar months beginning on the date of notification of the reservation by the Depositary or by the date on which it deposits its instrument of ratification, acceptance, or approval, whichever is later. For a Party which chooses under Article 18 (Choice to Apply Part VI) to apply Part VI (Arbitration) after it has become a Party to this Convention, objections to prior reservations made by other Parties pursuant to subparagraph a) can be made at the time of the first-mentioned Party's notification to the Depositary pursuant to Article 18 (Choice to Apply Part VI). Where a Party raises an objection to a reservation made under subparagraph a), the entirety of Part VI (Arbitration) shall not apply as between the objecting Party and the reserving Party.
3. Unless explicitly provided otherwise in the relevant provisions of this Convention, a reservation made in accordance with paragraph 1 or 2 shall:
- a) modify for the reserving Party in its relations with another Party the provisions of this Convention to which the reservation relates to the extent of the reservation; and
  - b) modify those provisions to the same extent for the other Party in its relations with the reserving Party.
4. Reservations applicable to Covered Tax Agreements entered into by or on behalf of a jurisdiction or territory for whose international relations a Party is responsible, where that jurisdiction or territory is not a Party to the Convention pursuant to subparagraph b) or c) of paragraph 1 of Article 27 (Signature and Ratification, Acceptance or Approval), shall be made by the responsible Party and can be different from the reservations made by that Party for its own Covered Tax Agreements.

5. Reservations shall be made at the time of signature or when depositing the instrument of ratification, acceptance or approval, subject to the provisions of paragraphs 2, 6 and 9 of this Article, and paragraph 5 of Article 29 (Notifications). However, for a Party which chooses under Article 18 (Choice to Apply Part VI) to apply Part VI (Arbitration) after it has become a Party to this Convention, reservations described in subparagraphs p), q), r) and s) of paragraph 1 of this Article shall be made at the same time as that Party's notification to the Depositary pursuant to Article 18 (Choice to Apply Part VI).
6. If reservations are made at the time of signature, they shall be confirmed upon deposit of the instrument of ratification, acceptance or approval, unless the document containing the reservations explicitly specifies that it is to be considered definitive, subject to the provisions of paragraphs 2, 5 and 9 of this Article, and paragraph 5 of Article 29 (Notifications).
7. If reservations are not made at the time of signature, a provisional list of expected reservations shall be provided to the Depositary at that time.
8. For reservations made pursuant to each of the following provisions, a list of agreements notified pursuant to clause ii) of subparagraph a) of paragraph 1 of Article 2 (Interpretation of Terms) that are within the scope of the reservation as defined in the relevant provision (and, in the case of a reservation under any of the following provisions other than those listed in subparagraphs c), d) and n), the article and paragraph number of each relevant provision) must be provided when such reservations are made:
  - a) Subparagraphs b), c), d), e) and g) of paragraph 5 of Article 3 (Transparent Entities);
  - b) Subparagraphs b), c) and d) of paragraph 3 of Article 4 (Dual Resident Entities);
  - c) Paragraphs 8 and 9 of Article 5 (Application of Methods for Elimination of Double Taxation);
  - d) Paragraph 4 of Article 6 (Purpose of a Covered Tax Agreement);
  - e) Subparagraphs b) and c) of paragraph 15 of Article 7 (Prevention of Treaty Abuse);
  - f) Clauses i), ii), and iii) of subparagraph b) of paragraph 3 of Article 8 (Dividend Transfer Transactions);
  - g) Subparagraphs d), e) and f) of paragraph 6 of Article 9 (Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property);
  - h) Subparagraphs b) and c) of paragraph 5 of Article 10 (Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions);

- i) Subparagraph b) of paragraph 3 of Article 11 (Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents);
- j) Subparagraph b) of paragraph 6 of Article 13 (Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions);
- k) Subparagraph b) of paragraph 3 of Article 14 (Splitting-up of Contracts);
- l) Subparagraph b) of paragraph 5 of Article 16 (Mutual Agreement Procedure);
- m) Subparagraph a) of paragraph 3 of Article 17 (Corresponding Adjustments);
- n) Paragraph 6 of Article 23 (Type of Arbitration Process); and
- o) Paragraph 4 of Article 26 (Compatibility).

The reservations described in subparagraphs a) through o) above shall not apply to any Covered Tax Agreement that is not included on the list described in this paragraph.

9. Any Party which has made a reservation in accordance with paragraph 1 or 2 may at any time withdraw it or replace it with a more limited reservation by means of a notification addressed to the Depository. Such Party shall make any additional notifications pursuant to paragraph 6 of Article 29 (Notifications) which may be required as a result of the withdrawal or replacement of the reservation. Subject to paragraph 7 of Article 35 (Entry into Effect), the withdrawal or replacement shall take effect:
  - a) with respect to a Covered Tax Agreement solely with States or jurisdictions that are Parties to the Convention when the notification of withdrawal or replacement of the reservation is received by the Depository:
    - i) for reservations in respect of provisions relating to taxes withheld at source, where the event giving rise to such taxes occurs on or after 1 January of the year next following the expiration of a period of six calendar months beginning on the date of the communication by the Depository of the notification of withdrawal or replacement of the reservation; and
    - ii) for reservations in respect of all other provisions, for taxes levied with respect to taxable periods beginning on or after 1 January of the year next following the expiration of a period of six calendar months beginning on the date of the communication by the Depository of the notification of withdrawal or replacement of the reservation; and
  - b) with respect to a Covered Tax Agreement for which one or more Contracting Jurisdictions becomes a Party to this Convention after the date of receipt by the Depository of the notification of withdrawal or replacement:

on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions.

**Article 29 — Notifications**

1. Subject to paragraphs 5 and 6 of this Article, and paragraph 7 of Article 35 (Entry into Effect), notifications pursuant to the following provisions shall be made at the time of signature or when depositing the instrument of ratification, acceptance or approval:
  - a) Clause ii) of subparagraph a) of paragraph 1 of Article 2 (Interpretation of Terms);
  - b) Paragraph 6 of Article 3 (Transparent Entities);
  - c) Paragraph 4 of Article 4 (Dual Resident Entities);
  - d) Paragraph 10 of Article 5 (Application of Methods for Elimination of Double Taxation);
  - e) Paragraphs 5 and 6 of Article 6 (Purpose of a Covered Tax Agreement);
  - f) Paragraph 17 of Article 7 (Prevention of Treaty Abuse);
  - g) Paragraph 4 of Article 8 (Dividend Transfer Transactions);
  - h) Paragraphs 7 and 8 of Article 9 (Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property);
  - i) Paragraph 6 of Article 10 (Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions);
  - j) Paragraph 4 of Article 11 (Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents);
  - k) Paragraphs 5 and 6 of Article 12 (Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies);
  - l) Paragraphs 7 and 8 of Article 13 (Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions);
  - m) Paragraph 4 of Article 14 (Splitting-up of Contracts);
  - n) Paragraph 6 of Article 16 (Mutual Agreement Procedure);
  - o) Paragraph 4 of Article 17 (Corresponding Adjustments);
  - p) Article 18 (Choice to Apply Part VI);
  - q) Paragraph 4 of Article 23 (Type of Arbitration Process);



- r) Paragraph 1 of Article 24 (Agreement on a Different Resolution);
  - s) Paragraph 1 of Article 26 (Compatibility); and
  - t) Paragraphs 1, 2, 3, 5 and 7 of Article 35 (Entry into Effect).
2. Notifications in respect of Covered Tax Agreements entered into by or on behalf of a jurisdiction or territory for whose international relations a Party is responsible, where that jurisdiction or territory is not a Party to the Convention pursuant to subparagraph b) or c) of paragraph 1 of Article 27 (Signature and Ratification, Acceptance or Approval), shall be made by the responsible Party and can be different from the notifications made by that Party for its own Covered Tax Agreements.
  3. If notifications are made at the time of signature, they shall be confirmed upon deposit of the instrument of ratification, acceptance or approval, unless the document containing the notifications explicitly specifies that it is to be considered definitive, subject to the provisions of paragraphs 5 and 6 of this Article, and paragraph 7 of Article 35 (Entry into Effect).
  4. If notifications are not made at the time of signature, a provisional list of expected notifications shall be provided at that time.
  5. A Party may extend at any time the list of agreements notified under clause ii) of subparagraph a) of paragraph 1 of Article 2 (Interpretation of Terms) by means of a notification addressed to the Depository. The Party shall specify in this notification whether the agreement falls within the scope of any of the reservations made by the Party which are listed in paragraph 8 of Article 28 (Reservations). The Party may also make a new reservation described in paragraph 8 of Article 28 (Reservations) if the additional agreement would be the first to fall within the scope of such a reservation. The Party shall also specify any additional notifications that may be required under subparagraphs b) through s) of paragraph 1 to reflect the inclusion of the additional agreements. In addition, if the extension results for the first time in the inclusion of a tax agreement entered into by or on behalf of a jurisdiction or territory for whose international relations a Party is responsible, the Party shall specify any reservations (pursuant to paragraph 4 of Article 28 (Reservations)) or notifications (pursuant to paragraph 2 of this Article) applicable to Covered Tax Agreements entered into by or on behalf of that jurisdiction or territory. On the date on which the added agreement(s) notified under clause ii) of subparagraph a) of paragraph 1 of Article 2 (Interpretation of Terms) become Covered Tax Agreements, the provisions of Article 35 (Entry into Effect) shall govern the date on which the modifications to the Covered Tax Agreement shall have effect.
  6. A Party may make additional notifications pursuant to subparagraphs b) through s) of paragraph 1 by means of a notification addressed to the Depository. These notifications shall take effect:

- a) with respect to Covered Tax Agreements solely with States or jurisdictions that are Parties to the Convention when the additional notification is received by the Depositary:
  - i) for notifications in respect of provisions relating to taxes withheld at source, where the event giving rise to such taxes occurs on or after 1 January of the year next following the expiration of a period of six calendar months beginning on the date of the communication by the Depositary of the additional notification; and
  - ii) for notifications in respect of all other provisions, for taxes levied with respect to taxable periods beginning on or after 1 January of the year next following the expiration of a period of six calendar months beginning on the date of the communication by the Depositary of the additional notification; and
- b) with respect to a Covered Tax Agreement for which one or more Contracting Jurisdictions becomes a Party to this Convention after the date of receipt by the Depositary of the additional notification: on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions.

#### ***Article 30 — Subsequent Modifications of Covered Tax Agreements***

The provisions in this Convention are without prejudice to subsequent modifications to a Covered Tax Agreement which may be agreed between the Contracting Jurisdictions of the Covered Tax Agreement.

#### ***Article 31 — Conference of the Parties***

1. The Parties may convene a Conference of the Parties for the purposes of taking any decisions or exercising any functions as may be required or appropriate under the provisions of this Convention.
2. The Conference of the Parties shall be served by the Depositary.
3. Any Party may request a Conference of the Parties by communicating a request to the Depositary. The Depositary shall inform all Parties of any request. Thereafter, the Depositary shall convene a Conference of the Parties, provided that the request is supported by one-third of the Parties within six calendar months of the communication by the Depositary of the request.

#### ***Article 32 — Interpretation and Implementation***

1. Any question arising as to the interpretation or implementation of provisions of a Covered Tax Agreement as they are modified by this Convention shall be determined in accordance with the provision(s) of the Covered Tax Agreement relating to the resolution by mutual agreement of questions of interpretation or application of the Covered Tax Agreement (as those provisions may be modified by this Convention).

2. Any question arising as to the interpretation or implementation of this Convention may be addressed by a Conference of the Parties convened in accordance with paragraph 3 of Article 31 (Conference of the Parties).

***Article 33 — Amendment***

1. Any Party may propose an amendment to this Convention by submitting the proposed amendment to the Depositary.
2. A Conference of the Parties may be convened to consider the proposed amendment in accordance with paragraph 3 of Article 31 (Conference of the Parties).

***Article 34 — Entry into Force***

1. This Convention shall enter into force on the first day of the month following the expiration of a period of three calendar months beginning on the date of deposit of the fifth instrument of ratification, acceptance or approval.
2. For each Signatory ratifying, accepting, or approving this Convention after the deposit of the fifth instrument of ratification, acceptance or approval, the Convention shall enter into force on the first day of the month following the expiration of a period of three calendar months beginning on the date of the deposit by such Signatory of its instrument of ratification, acceptance or approval.

***Article 35 — Entry into Effect***

1. The provisions of this Convention shall have effect in each Contracting Jurisdiction with respect to a Covered Tax Agreement:
  - a) 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 the first day of the next calendar year that begins on or after the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement; and
  - b) with respect to all other taxes levied by that Contracting Jurisdiction, for taxes levied with respect to taxable periods beginning on or after the expiration of a period of six calendar months (or a shorter period, if all Contracting Jurisdictions notify the Depositary that they intend to apply such shorter period) from the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement.
2. Solely for the purpose of its own application of subparagraph a) of paragraph 1 and subparagraph a) of paragraph 5, a Party may choose to substitute “taxable period” for “calendar year”, and shall notify the Depositary accordingly.
3. Solely for the purpose of its own application of subparagraph b) of paragraph 1 and subparagraph b) of paragraph 5, a Party may choose to replace the

reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”, and shall notify the Depository accordingly.

4. Notwithstanding the preceding provisions of this Article, Article 16 (Mutual Agreement Procedure) shall have effect with respect to a Covered Tax Agreement for a case presented to the competent authority of a Contracting Jurisdiction on or after the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement, except for cases that were not eligible to be presented as of that date under the Covered Tax Agreement prior to its modification by the Convention, without regard to the taxable period to which the case relates.
5. For a new Covered Tax Agreement resulting from an extension pursuant to paragraph 5 of Article 29 (Notifications) of the list of agreements notified under clause ii) of subparagraph a) of paragraph 1 of Article 2 (Interpretation of Terms), the provisions of this Convention shall have effect in each Contracting Jurisdiction:
  - a) 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 the first day of the next calendar year that begins on or after 30 days after the date of the communication by the Depository of the notification of the extension of the list of agreements; and
  - b) with respect to all other taxes levied by that Contracting Jurisdiction, for taxes levied with respect to taxable periods beginning on or after the expiration of a period of nine calendar months (or a shorter period, if all Contracting Jurisdictions notify the Depository that they intend to apply such shorter period) from the date of the communication by the Depository of the notification of the extension of the list of agreements.
6. A Party may reserve the right for paragraph 4 not to apply with respect to its Covered Tax Agreements.
7. a) A Party may reserve the right to replace:
  - i) the references in paragraphs 1 and 4 to “the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”; and
  - ii) the references in paragraph 5 to “the date of the communication by the Depository of the notification of the extension of the list of agreements”;with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”;

- iii) the references in subparagraph a) of paragraph 9 of Article 28 (Reservations) to “on the date of the communication by the Depositary of the notification of withdrawal or replacement of the reservation”; and
- iv) the reference in subparagraph b) of paragraph 9 of Article 28 (Reservations) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the withdrawal or replacement of the reservation with respect to that specific Covered Tax Agreement”;

- v) the references in subparagraph a) of paragraph 6 of Article 29 (Notifications) to “on the date of the communication by the Depositary of the additional notification”; and
- vi) the reference in subparagraph b) of paragraph 6 of Article 29 (Notifications) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the additional notification with respect to that specific Covered Tax Agreement”;

- vii) the references in paragraphs 1 and 2 of Article 36 (Entry into Effect of Part VI) to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”; and

- viii) the reference in paragraph 3 of Article 36 (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of the extension of the list of agreements”;
- ix) the references in paragraph 4 of Article 36 (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of withdrawal of the reservation”, “the date of the communication by the Depositary of the notification of replacement of the reservation” and “the date of the communication by the Depositary of the notification of withdrawal of the objection to the reservation”; and

- x) the reference in paragraph 5 of Article 36 (Entry into Effect of Part VI) to “the date of the communication by the Depository of the additional notification”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of Part VI (Arbitration) with respect to that specific Covered Tax Agreement”.

- b) A Party making a reservation in accordance with subparagraph a) shall notify the confirmation of the completion of its internal procedures simultaneously to the Depository and the other Contracting Jurisdiction(s).
- c) If one or more Contracting Jurisdictions to a Covered Tax Agreement makes a reservation under this paragraph, the date of entry into effect of the provisions of the Convention, of the withdrawal or replacement of a reservation, of an additional notification with respect to that Covered Tax Agreement, or of Part VI (Arbitration) shall be governed by this paragraph for all Contracting Jurisdictions to the Covered Tax Agreement.

***Article 36 — Entry into Effect of Part VI***

1. Notwithstanding paragraph 9 of Article 28 (Reservations), paragraph 6 of Article 29 (Notifications), and paragraphs 1 through 6 of Article 35 (Entry into Effect), with respect to two Contracting Jurisdictions to a Covered Tax Agreement, the provisions of Part VI (Arbitration) shall have effect:
  - a) with respect to cases presented to the competent authority of a Contracting Jurisdiction (as described in subparagraph a) of paragraph 1 of Article 19 (Mandatory Binding Arbitration)), on or after the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement; and
  - b) with respect to cases presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement, on the date when both Contracting Jurisdictions have notified the Depository that they have reached mutual agreement pursuant to paragraph 10 of Article 19 (Mandatory Binding Arbitration), along with information regarding the date or dates on which such cases shall be considered to have been presented to the competent authority of a Contracting Jurisdiction (as described in subparagraph a) of paragraph 1 of Article 19 (Mandatory Binding Arbitration)) according to the terms of that mutual agreement.
2. A Party may reserve the right for Part VI (Arbitration) to apply to a case presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement only to the

extent that the competent authorities of both Contracting Jurisdictions agree that it will apply to that specific case.

3. In the case of a new Covered Tax Agreement resulting from an extension pursuant to paragraph 5 of Article 29 (Notifications) of the list of agreements notified under clause ii) of subparagraph a) of paragraph 1 of Article 2 (Interpretation of Terms), the references in paragraphs 1 and 2 of this Article to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement” shall be replaced with references to “the date of the communication by the Depository of the notification of the extension of the list of agreements”.
4. A withdrawal or replacement of a reservation made under paragraph 4 of Article 26 (Compatibility) pursuant to paragraph 9 of Article 28 (Reservations), or the withdrawal of an objection to a reservation made under paragraph 2 of Article 28 (Reservations) which results in the application of Part VI (Arbitration) between two Contracting Jurisdictions to a Covered Tax Agreement, shall have effect according to subparagraphs a) and b) of paragraph 1 of this Article, except that the references to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement” shall be replaced with references to “the date of the communication by the Depository of the notification of withdrawal of the reservation”, “the date of the communication by the Depository of the notification of replacement of the reservation” or “the date of the communication by the Depository of the notification of withdrawal of the objection to the reservation”, respectively.
5. An additional notification made pursuant to subparagraph p) of paragraph 1 of Article 29 (Notifications) shall have effect according to subparagraphs a) and b) of paragraph 1, except that the references in paragraphs 1 and 2 of this Article to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement” shall be replaced with references to “the date of the communication by the Depository of the additional notification”.

#### ***Article 37 — Withdrawal***

1. Any Party may, at any time, withdraw from this Convention by means of a notification addressed to the Depository.
2. Withdrawal pursuant to paragraph 1 shall become effective on the date of receipt of the notification by the Depository. In cases where this Convention has entered into force with respect to all Contracting Jurisdictions to a Covered Tax Agreement before the date on which a Party’s withdrawal becomes effective, that Covered Tax Agreement shall remain as modified by this Convention.

#### ***Article 38 — Relation with Protocols***

1. This Convention may be supplemented by one or more protocols.

2. In order to become a party to a protocol, a State or jurisdiction must also be a Party to this Convention.
3. A Party to this Convention is not bound by a protocol unless it becomes a party to the protocol in accordance with its provisions.

**Article 39 — Depositary**

1. The Secretary-General of the Organisation for Economic Co-operation and Development shall be the Depositary of this Convention and any protocols pursuant to Article 38 (Relation with Protocols).
2. The Depositary shall notify the Parties and Signatories within one calendar month of:
  - a) any signature pursuant to Article 27 (Signature and Ratification, Acceptance or Approval);
  - b) the deposit of any instrument of ratification, acceptance or approval pursuant to Article 27 (Signature and Ratification, Acceptance or Approval);
  - c) any reservation or withdrawal or replacement of a reservation pursuant to Article 28 (Reservations);
  - d) any notification or additional notification pursuant to Article 29 (Notifications);
  - e) any proposed amendment to this Convention pursuant to Article 33 (Amendment);
  - f) any withdrawal from this Convention pursuant to Article 37 (Withdrawal); and
  - g) any other communication related to this Convention.
3. The Depositary shall maintain publicly available lists of:
  - a) Covered Tax Agreements;
  - b) reservations made by the Parties; and
  - c) notifications made by the Parties.

In witness whereof the undersigned, being duly authorised thereto, have signed this Convention.

Done at Paris, the 24th day of November 2016, in English and French, both texts being equally authentic, in a single copy which shall be deposited in the archives of the Organisation for Economic Co-operation and Development.



## Schedule 2

**RESERVATIONS AND NOTIFICATIONS UNDER THE  
MULTILATERAL CONVENTION TO IMPLEMENT TAX TREATY  
RELATED MEASURES TO PREVENT BASE EROSION AND PROFIT  
SHIFTING**

**IRELAND**

**List of Reservations and Notifications upon Deposit of the Instrument of Ratification**

This document contains the list of reservations and notifications made by Ireland upon deposit of the instrument of ratification pursuant to Articles 28(5) and 29(1) of the Convention.

**Article 2 — Interpretation of Terms**

***Notification — Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, Ireland wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Agreement between Ireland and the Republic of Albania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Albania	Original	16-10-2009	12-07-2011
2	Agreement between the Government of Ireland and the Government of the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Armenia	Original	14-07-2011	18-12-2012
3	Agreement between the Government of Ireland and the Government of Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Australia	Original	31-05-1983	21-12-1983

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
4	Convention between Ireland and the Republic of Austria for the Avoidance of Double Taxation with respect to Taxes on Income	Austria	Original	24-05-1966	05-01-1968
			Amending Instrument (a)	19-06-1987	01-03-1989
			Amending Instrument (b)	16-12-2009	01-05-2011
5	Convention between Ireland and the Kingdom of Bahrain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Bahrain	Original	29-10-2009	09-11-2010
6	Convention between Ireland and the Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Belarus	Original	03-11-2009	09-07-2010
7	Convention between Ireland and Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Belgium	Original	24-06-1970	31-12-1973
			Amending Instrument (a)	14-04-2014	N/A
8	Convention between Ireland and Bosnia and Herzegovina for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Bosnia and Herzegovina	Original	03-11-2009	22-06-2012
9	Agreement between the Government of Ireland and the Government of the Republic of Botswana for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Botswana	Original	10-06-2014	03-02-2016

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
10	Convention between the Government of Ireland and the Government of the Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Bulgaria	Original	05-10-2000	05-01-2001
11	Convention between the Government of Ireland and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Canada	Original	08-10-2003	12-04-2005
12	Convention between Ireland and the Republic of Chile for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Chile	Original	02-06-2005	28-08-2008
13	Agreement between the Government of Ireland and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	China	Original	19-04-2000	28-12-2000
14	Agreement between the Government of Ireland and the Government of the Republic of Croatia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Croatia	Original	21-06-2002	30-10-2003
15	Convention between Ireland and Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Cyprus	Original	24-09-1968	12-07-1970

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
16	Convention between Ireland and the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Czech Republic	Original	14-11-1995	21-04-1996
17	Convention between the Government of Ireland and the Government of the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Denmark	Original	26-03-1993	08-10-1993
			Amending Instrument (a)	22-07-2014	23-12-2014
18	Agreement between the Government of Ireland and the Government of the Arab Republic of Egypt for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Egypt	Original	09-04-2012	24-04-2013
19	Convention between the Government of Ireland and the Government of the Republic of Estonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Estonia	Original	16-12-1997	29-12-1998
20	Convention between Ireland and the Federal Democratic Republic of Ethiopia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Ethiopia	Original	03-11-2014	12-08-2016
21	Agreement between the Government of Ireland and the Government of the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Finland	Original	27-03-1992	26-12-1993

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
22	Convention between Ireland and France for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	France	Original	21-03-1968	15-06-1971
23	Agreement between the Government of Ireland and the Government of Georgia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Georgia	Original	20-11-2008	06-05-2010
24	Convention between Ireland and the Republic of Ghana for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Ghana	Original	07-02-2018	N/A
25	Convention between Ireland and the Hellenic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Greece	Original	24-11-2003	29-12-2004
26	Agreement between the Government of Ireland and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Hong Kong	Original	22-06-2010	10-02-2011
27	Convention between Ireland and the Republic of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Hungary	Original	25-04-1995	05-12-1996

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
28	Convention between Ireland and the Republic of Iceland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Iceland	Original	17-12-2003	17-12-2004
29	Convention between the Government of Ireland and the Government of the Republic of India for the Avoidance of Double Taxation and for the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	India	Original	06-11-2000	27-12-2001 <sup>1</sup>
30	Convention between the State of Israel and Ireland for the Avoidance of Double Taxation and for the Prevention of Fiscal Evasion with respect to Taxes on Income	Israel	Original	20-11-1995	24-12-1995
31	Convention between Ireland and Italy for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Italy	Original	11-06-1971	14-02-1975
32	Convention between Ireland and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Japan	Original	18-01-1974	04-12-1974
33	Convention between the Government of Ireland and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kazakhstan	Original	26-04-2017	01-01-2018
34	Convention between Ireland and the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Korea	Original	18-07-1990	27-12-1991

<sup>1</sup>Ireland understands that India considers that the treaty entered into force on 26.12.2001.

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
35	Agreement between the Government of Ireland and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kuwait	Original	23-11-2010	12-08-2013
36	Convention between the Government of Ireland and the Government of the Republic of Latvia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Latvia	Original	13-11-1997	17-02-1998
37	Convention between the Government of Ireland and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Lithuania	Original	18-11-1997	05-06-1998
38	Convention between Ireland and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Luxembourg	Original	14-01-1972	25-02-1975
			Amending Instrument (a)	27-05-2014	11-12-2015
39	Agreement between Ireland and the Republic of Macedonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Macedonia	Original	14-04-2008	12-01-2009
40	Agreement between the Government of Ireland and the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malaysia	Original	28-11-1998	11-09-1999
			Amending Instrument (a)	16-12-2009	15-02-2011

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
41	Convention between Ireland and Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malta	Original	14-11-2008	15-01-2009
42	Convention between Ireland and the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Mexico	Original	22-10-1998	31-12-1998
43	Convention between Ireland and the Republic of Moldova for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Moldova	Original	28-05-2009	22-04-2010
44	Convention between Ireland and Montenegro for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Montenegro	Original	07-10-2010	01-12-2011
45	Convention between Ireland and the Kingdom of Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Morocco	Original	22-06-2010	10-09-2012
46	Convention between the Government of Ireland and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	New Zealand	Original	19-09-1986	26-09-1988
47	Convention between Ireland and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Norway	Original	22-11-2000	28-11-2001



No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
48	Convention between the Government of Ireland and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Pakistan	Original	16-04-2015	11-10-2016
49	Convention between Ireland and the Republic of Panama for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Panama	Original	22-11-2011	19-12-2012
50	Agreement between the Government of Ireland and the Government of the Republic of Poland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Poland	Original	13-11-1995	22-12-1995
51	Convention between Ireland and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Portugal	Original	01-06-1993	11-07-1994
			Amending Instrument (a)	11-11-2005	18-12-2006
52	Agreement between the Government of Ireland and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Qatar	Original	21-06-2012	13-12-2013
53	Convention between Ireland and Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Romania	Original	21-10-1999	29-12-2000

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
54	Agreement between the Government of Ireland and the Government of the Russian Federation for the Avoidance of Double Taxation with respect to Taxes on Income	Russia	Original	29-04-1994	07-07-1995
55	Convention between Ireland and the Kingdom of Saudi Arabia for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income	Saudi Arabia	Original	19-10-2011	01-12-2012
56	Convention between Ireland and the Republic of Serbia for the Avoidance of Double Taxation with respect to Taxes on Income	Serbia	Original	23-09-2009	16-06-2010
57	Agreement between the Government of Ireland and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Singapore	Original	28-10-2010	08-04-2011
58	Convention between Ireland and the Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Slovak Republic	Original	08-06-1999	30-12-1999
59	Convention between the Government of the Republic of Slovenia and the Government of Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Slovenia	Original	12-03-2002	11-12-2002
60	Convention between the Government of Ireland and the Government of the Republic of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	South Africa	Original	07-10-1997	05-12-1997

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
			Amending Instrument (a)	17-03-2010	10-02-2012
61	Convention between Ireland and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Spain	Original	10-02-1994	21-11-1994
62	Convention between Ireland and Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Sweden	Original	08-10-1986	05-04-1988
			Amending Instrument (a)	01-07-1993	20-01-1994
63	Convention between the Government of Ireland and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Thailand	Original	04-11-2013	11-03-2015
64	Convention between Ireland and the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Turkey	Original	24-10-2008	18-08-2010
65	Convention between Ireland and the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	United Arab Emirates	Original	01-07-2010	21-07-2011
66	Convention between the Government of Ireland and the Government of Ukraine for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Ukraine	Original	19-04-2013	17-08-2015

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
67	Convention between the Government of Ireland and the Government of the United Kingdom for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	United Kingdom	Original	02-06-1976	23-12-1976
			Amending Instrument (a)	28-10-1976	23-12-1976
			Amending Instrument (b)	07-11-1994	21-09-1995
			Amending Instrument (c)	04-11-1998	23-12-1998
68	Convention between the Government of Ireland and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	United States of America	Original	28-07-1997	17-12-1997
			Amending Instrument (a)	24-09-1999	13-07-2000
69	Convention between the Government of Ireland and the Government of the Republic of Uzbekistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Property	Uzbekistan	Original	11-07-2012	17-04-2013
70	Agreement between the Government of Ireland and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Vietnam	Original	10-03-2008	24-12-2008
71	Convention between Ireland and the Republic of Zambia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Zambia	Original	31-03-2015	23-12-2015

### Article 3 — Transparent Entities

#### *Reservation*

Pursuant to Article 3(5)(b) of the Convention, Ireland reserves the right for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in Article 3(4). The following agreement contains provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
68	United States of America	Protocol Paragraph 1

Pursuant to Article 3(5)(f) of the Convention, Ireland reserves the right for Article 3(2) not to apply to its Covered Tax Agreements.

#### *Notification of Existing Provisions in Listed Agreements*

Ireland is not making any notification under this Article.

### Article 4 — Dual Resident Entities

#### *Reservation*

Pursuant to Article 4(3)(b) of the Convention, Ireland reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
9	Botswana	Article 4(3)
10	Bulgaria	Article 4(3)
11	Canada	Article 4(3)
63	Thailand	Article 4(3)
68	United States of America	Article 4(3)
70	Vietnam	Article 4(3)

Pursuant to Article 4(3)(f) of the Convention, Ireland reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements with Parties that have made the reservation described in Article 4(3)(e).

#### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 4(4) of the Convention, Ireland considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 4(3)
2	Armenia	Article 4(3)
3	Australia	Article 4(4)
4	Austria	Article 2A(3)
5	Bahrain	Article 4(3)
6	Belarus	Article 4(3)
7	Belgium	No tiebreaker in DTA
8	Bosnia and Herzegovina	Article 4(3)
12	Chile	Article 4(3)
13	China	Article 4(3)
14	Croatia	Article 4(3)
15	Cyprus	No tie breaker rule in DTA
16	Czech Republic	Article 4(3)
17	Denmark	Article 4(3)
18	Egypt	Arts. 4(3) and 4(4)
19	Estonia	Article 4(3)
20	Ethiopia	Article 4(3)
21	Finland	Article 4(3)
22	France	No tie breaker rule in DTA
23	Georgia	Article 4(3)
24	Ghana	Article 4(3)
25	Greece	Article 4(3)
26	Hong Kong	Article 4(3)
27	Hungary	Article 4(3)
28	Iceland	Article 4(3)
29	India	Article 4(3)
30	Israel	Article 4(3)
31	Italy	No tie breaker rule in DTA
32	Japan	Article 4(3)
33	Kazakhstan	Article 4(3)
34	Korea	Article 4(3)
35	Kuwait	Article 4(4)
36	Latvia	Article 4(3)
37	Lithuania	Article 4(3)
38	Luxembourg	No tie breaker rule in DTA
39	Macedonia	Article 4(3)
40	Malaysia	Article 4(3)
41	Malta	Article 4(3)
42	Mexico	Article 4(3)
43	Moldova	Article 4(3)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
44	Montenegro	Article 4(3)
45	Morocco	Article 4(3)
46	New Zealand	Article 4(3)
47	Norway	Article 4(3)
48	Pakistan	Article 4(3)
49	Panama	Article 4(3)
50	Poland	Article 4(3)
51	Portugal	Article 4(3)
52	Qatar	Article 4(3)
53	Romania	Article 4(3)
54	Russia	Article 4(3)
55	Saudi Arabia	Article 4(3)
56	Serbia	Article 4(3)
57	Singapore	Article 4(3)
58	Slovak Republic	Article 4(3)
59	Slovenia	Article 4(3)
60	South Africa	Article 4(3)
61	Spain	Article 4(3)
62	Sweden	Article 4(3)
64	Turkey	Article 4(3)
65	United Arab Emirates	Article 5(3)
66	Ukraine	Article 4(3)
67	United Kingdom	Article 4(3)
69	Uzbekistan	Article 4(3)
71	Zambia	Article 4(3)

## **Article 5 — Application of Methods for Elimination of Double Taxation**

### ***Reservation***

Ireland is not making any reservation under this Article.

### ***Notification of Choice of Optional Provisions***

Ireland is not making any notification under this Article.

## **Article 6 — Purpose of a Covered Tax Agreement**

### ***Reservation***

Ireland is not making any reservation under this Article.

### ***Notification of Choice of Optional Provisions***

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

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

Pursuant to Article 6(5) of the Convention, Ireland 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
1	Albania	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
2	Armenia	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,
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 and capital gains,
4	Austria	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
5	Bahrain	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
6	Belarus	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,
7	Belgium	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
8	Bosnia and Herzegovina	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
9	Botswana	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10	Bulgaria	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
11	Canada	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
12	Chile	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
13	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	Croatia	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 gains,
15	Cyprus	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,



Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
16	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,
17	Denmark	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
18	Egypt	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
19	Estonia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
20	Ethiopia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
21	Finland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
22	France	Desiring to avoid, so far as possible, double taxation and to prevent fiscal evasion in the matter of taxes on income
23	Georgia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	Ghana	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
25	Greece	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
26	Hong Kong	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
27	Hungary	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
28	Iceland	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,
29	India	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
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 a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
32	Japan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
33	Kazakhstan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
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 and capital gains,
35	Kuwait	Desiring to promote their mutual economic relations through the conclusion between them of an agreement 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 and capital gains,
37	Lithuania	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
38	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,
39	Macedonia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
40	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
41	Malta	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
42	Mexico	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
43	Moldova	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
44	Montenegro	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
45	Morocco	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
46	New Zealand	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
47	Norway	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,
48	Pakistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
49	Panama	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
50	Poland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
51	Portugal	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to tax on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
52	Qatar	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
53	Romania	Desiring to promote and strengthen economic relations by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
54	Russia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
55	Saudi Arabia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,
56	Serbia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
57	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
58	Slovak 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 capital gains,
59	Slovenia	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 gains,
60	South Africa	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains <and to promote and strengthen the economic relations between the two countries,>
61	Spain	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains
62	Sweden	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
63	Thailand	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
64	Turkey	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
65	United Arab Emirates	Desiring <to promote their mutual economic relations through> the conclusion between them of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
66	Ukraine	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
67	United Kingdom	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
68	United States	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
69	Uzbekistan	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 property,
70	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
71	Zambia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,

***Notification of Listed Agreements Not Containing Existing Preamble Language***

Pursuant to Article 6(6) of the Convention, Ireland considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Albania
2	Armenia
3	Australia
4	Austria
5	Bahrain
6	Belarus
7	Belgium
8	Bosnia and Herzegovina
9	Botswana
10	Bulgaria
11	Canada
12	Chile
13	China
14	Croatia
15	Cyprus
16	Czech Republic
17	Denmark
18	Egypt
19	Estonia
20	Ethiopia
21	Finland
22	France
23	Georgia
24	Ghana
25	Greece

Listed Agreement Number	Other Contracting Jurisdiction
26	Hong Kong
28	Iceland
30	Israel
31	Italy
32	Japan
33	Kazakhstan
34	Korea
36	Latvia
37	Lithuania
38	Luxembourg
39	Macedonia
40	Malaysia
41	Malta
42	Mexico
43	Moldova
44	Montenegro
45	Morocco
46	New Zealand
47	Norway
49	Panama
50	Poland
51	Portugal
52	Qatar
53	Romania
54	Russia
55	Saudi Arabia
56	Serbia
57	Singapore
58	Slovak Republic
59	Slovenia
60	South Africa
61	Spain
62	Sweden
63	Thailand
64	Turkey
66	Ukraine
67	United Kingdom
68	United States
69	Uzbekistan
70	Vietnam
71	Zambia

**Article 7 — Prevention of Treaty Abuse*****Reservation***

Ireland is not making any reservation under this Article.

***Notification of Choice of Optional Provisions***

Pursuant to Article 7(17)(b) of the Convention, Ireland hereby chooses to apply Article 7(4).

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 7(17)(a) of the Convention, Ireland considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Australia	Articles 11(6) <sup>2<sup>nd</sup></sup> (part), 12(7), 13(7)
12	Chile	Articles 10(6), 11(7), 12(7)
21	Finland	Articles 11(7), 12(6), 13(6)
25	Greece	Articles 11(7), 12(7)
30	Israel	Articles 11(8), 12(7)
33	Kazakhstan	Article 29
42	Mexico	Articles 11(8), 12(7)
46	New Zealand	Articles 12(8), 13(7), 14(7)
47	Norway	Articles 11(6), 12(6)
62	Sweden	Articles 11(7), 12(6), 13(6)
67	United Kingdom	Articles 12(5), 20(3)

**Article 8 — Dividend Transfer Transactions*****Reservation***

Ireland is not making any reservation under this Article.

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 8(4) of the Convention, Ireland considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 10(2)(a)
2	Armenia	Article 10(2)(a)
6	Belarus	Article 10(2)(a)
10	Bulgaria	Article 10(2)(a)
11	Canada	Article 10(2)(a)
12	Chile	Article 10(2)(a)
13	China	Article 10(2)(a)
14	Croatia	Article 10(2)(a)
16	Czech Republic	Article 10(2)(a)
18	Egypt	Article 10(2)(a)
19	Estonia	Article 10(2)(a)
22	France	Article 9(1)
23	Georgia	Article 10(2)(a) & (b)(i)
25	Greece	Article 10(2)(a)
27	Hungary	Article 10(2)(a)
28	Iceland	Article 10(2)(a)
32	Japan	Article 11(2)
33	Kazakhstan	Article 10(2)(a)
36	Latvia	Article 10(2)(a)
37	Lithuania	Article 10(2)(a)
38	Luxembourg	Article 9(2)(b)(i)
39	Macedonia	Article 10(2)(a), 10(3)(a)
41	Malta	Article 10(2)(a)(i)
42	Mexico	Article 10(2)(a)
43	Moldova	Article 10(2)(a)
44	Montenegro	Article 10(2)(1)
45	Morocco	Article 10(2)(a)
47	Norway	Article 10(2)(a)
48	Pakistan	Article 10(2)(a)
50	Poland	Article 10(3)
55	Saudi Arabia	Article 10(2)
56	Serbia	Article 10(2)(1)
58	Slovak Republic	Article 10(3)
59	Slovenia	Article 10(2)(a)
60	South Africa	Article 10(2)(a)
61	Spain	Article 10(4)
64	Turkey	Article 10(2)(a)(i) & (ii) and (b)(i)
66	Ukraine	Article 10(2)(a)
67	United Kingdom	Article 11(1)(a)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
69	Uzbekistan	Article 10(2)(a)
70	Vietnam	Article 10(2)(a)

**Article 9 — Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property**

***Reservation***

Pursuant to Article 9(6)(e) of the Convention, Ireland reserves the right for Article 9(1)(b) not to apply to its Covered Tax Agreements that include a provision of the type described in Article 9(1) that applies to the alienation of interests other than shares. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 13(4)
3	Australia	Article 14(1), 14(2)(b)(iii) and (iv), and 14(2)(c)(iii)
6	Belarus	Article 13(4)
8	Bosnia and Herzegovina	Article 13(4)
9	Botswana	Article 13(4)
11	Canada	Article 13(2)
12	Chile	Article 13(4)(b)
16	Czech Republic	Article 13(2)
17	Denmark	Article 13(2)
19	Estonia	Article 13(2)
20	Ethiopia	Article 13(4)
21	Finland	Article 14(2)
24	Ghana	Article 14(4)(b)
27	Hungary	Article 13(2)
30	Israel	Article 13(5)
33	Kazakhstan	Article 13(4)
36	Latvia	Article 13(2)
37	Lithuania	Article 13 (2)
40	Malaysia	Article 13(2)
42	Mexico	Article 13(2)
44	Montenegro	Article 13(4)
46	New Zealand	Article 15(2)
48	Pakistan	Article 13(2)
49	Panama	Article 13(5)
50	Poland	Article 13(2)
51	Portugal	Article 13(2)
52	Qatar	Article 13(4)



Listed Agreement Number	Other Contracting Jurisdiction	Provision
54	Russia	Article 13(2)(c)
55	Saudi Arabia	Article 13(4)
56	Serbia	Article 13(4)
58	Slovak Republic	Article 13(2)
61	Spain	Article 13(2)
62	Sweden	Article 14(2)
66	Ukraine	Article 13(2)
67	United Kingdom	Article 14(2)
69	Uzbekistan	Article 13(4)
70	Vietnam	Article 14(4)
71	Zambia	Article 13(4)

***Notification of Choice of Optional Provisions***

Pursuant to Article 9(8) of the Convention, Ireland hereby chooses to apply Article 9(4).

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 9(7) of the Convention, Ireland considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 13(4)
2	Armenia	Article 13(4)
3	Australia	Article 14(1), 14(2)(b)(iii) and (iv), and 14(2)(c)(iii)
4	Austria	Article 11(2)
5	Bahrain	Article 13(4)
6	Belarus	Article 13(4)
7	Belgium	No rule
8	Bosnia and Herzegovina	Article 13(4)
9	Botswana	Article 13(4)
10	Bulgaria	Article 13(2)
11	Canada	Article 13(2)
12	Chile	Article 13(4)(b)
13	China	Article 13(4)
14	Croatia	Article 13(2)
15	Cyprus	No rule
16	Czech Republic	Article 13(2)
17	Denmark	Article 13(2)
18	Egypt	Article 13(4)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
19	Estonia	Article 13(2)
20	Ethiopia	Article 13(4)
21	Finland	Article 14(2)
22	France	No rule
23	Georgia	Article 13(2)
24	Ghana	Article 14(4)(b)
25	Greece	Article 13(2)
26	Hong Kong	Article 13(4)
27	Hungary	Article 13(2)
28	Iceland	Article 13(2)
29	India	Article 13(4)
30	Israel	Article 13(5)
31	Italy	No rule
32	Japan	No rule
33	Kazakhstan	Article 13(4)
34	Korea	Article 13(2)
35	Kuwait	Article 13(2)
36	Latvia	Article 13(2)
37	Lithuania	Article 13 (2)
38	Luxembourg	No rule
39	Macedonia	Article 13(2)
40	Malaysia	Article 13(2)
41	Malta	Article 13(2)
42	Mexico	Article 13(2)
43	Moldova	Article 13(4)
44	Montenegro	Article 13(4)
45	Morocco	Article 13(2)
46	New Zealand	Article 15(2)
47	Norway	Article 13(2)
48	Pakistan	Article 13(2)
49	Panama	Article 13(5)
50	Poland	Article 13(2)
51	Portugal	Article 13(2)
52	Qatar	Article 13(4)
53	Romania	Article 13(2)
54	Russia	Article 13(2)(c)
55	Saudi Arabia	Article 13(4)
56	Serbia	Article 13(4)
57	Singapore	Article 13(2)
58	Slovak Republic	Article 13(2)
59	Slovenia	Article 13(2)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
60	South Africa	Article 13(2)
61	Spain	Article 13(2)
62	Sweden	Article 14(2)
63	Thailand	Article 13(2)
64	Turkey	Article 13(2)
65	United Arab Emirates	Article 14(4)
66	Ukraine	Article 13(2)
67	United Kingdom	Article 14(2)
68	United States of America	Article 13(2)
69	Uzbekistan	Article 13(4)
70	Vietnam	Article 14(4)
71	Zambia	Article 13(4)

### **Article 10 — Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions**

#### ***Reservation***

Pursuant to Article 10(5)(a) of the Convention, Ireland reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

#### ***Notification of Existing Provisions in Listed Agreements***

Ireland is not making any notification under this Article.

### **Article 11 — Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents**

#### ***Reservation***

Pursuant to Article 11(3)(a) of the Convention, Ireland reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

#### ***Notification of Existing Provisions in Listed Agreements***

Ireland is not making any notification under this Article.

### **Article 12 — Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies**

#### ***Reservation***

Pursuant to Article 12(4) of the Convention, Ireland reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

#### ***Notification of Existing Provisions in Listed Agreements***

Ireland is not making any notification under this Article.

### **Article 13 — Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions**

#### ***Reservation***

Ireland is not making any reservation under this Article.

#### ***Notification of Choice of Optional Provisions***

Pursuant to Article 13(7) of the Convention, Ireland hereby chooses to apply Option B under Article 13(1).

#### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 13(7) of the Convention, Ireland considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 5(5)
2	Armenia	Article 5(4)
3	Australia	Article 5(3)
4	Austria	Article 3(3)
5	Bahrain	Article 5(4)
6	Belarus	Article 5(5)
7	Belgium	Article 5(3)
8	Bosnia and Herzegovina	Article 5(4)
9	Botswana	Article 5(4)
10	Bulgaria	Article 5(5)
11	Canada	Article 5(4)
12	Chile	Article 5(4)
13	China	Article 5(4)
14	Croatia	Article 5(4)
15	Cyprus	Article 4(3)
16	Czech Republic	Article 5(4)
17	Denmark	Article 5(4)
18	Egypt	Article 5(5)
19	Estonia	Article 5(4)
20	Ethiopia	Article 5(4)
21	Finland	Article 5(5)
22	France	Article 2(9)(b)
23	Georgia	Article 5(5)
24	Ghana	Article 5(4)
25	Greece	Article 5(4)
26	Hong Kong	Article 5(4)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
27	Hungary	Article 5(4)
28	Iceland	Article 5(4)
29	India	Article 5(5)
30	Israel	Article 5(4)
31	Italy	Article 4(3)
32	Japan	Article 6(3)
33	Kazakhstan	Article 5(4)
34	Korea	Article 5(6)
35	Kuwait	Article 5(6)
36	Latvia	Article 5(4)
37	Lithuania	Article 5(4)
38	Luxembourg	Article 4(3)
39	Macedonia	Article 5(5)
40	Malaysia	Article 5(4)
41	Malta	Article 5(5)
42	Mexico	Article 5(4)
43	Moldova	Article 5(5)
44	Montenegro	Article 5(5)
45	Morocco	Article 5(5)
46	New Zealand	Article 5(5)
47	Norway	Article 5(4)
48	Pakistan	Article 5(4)
49	Panama	Article 5(4)
50	Poland	Article 5(4)
51	Portugal	Article 5(4)
52	Qatar	Article 5(4)
53	Romania	Article 5(4)
54	Russia	Article 5(4)
55	Saudi Arabia	Article 5(4)
56	Serbia	Article 5(4)
57	Singapore	Article 5(4)
58	Slovak Republic	Article 5(4)
59	Slovenia	Article 5(5)
60	South Africa	Article 5(4)
61	Spain	Article 5(4)
62	Sweden	Article 5(5)
63	Thailand	Article 5(5)
64	Turkey	Article 5(5)
65	United Arab Emirates	Article 6(4)
66	Ukraine	Article 5(5)
67	United Kingdom	Article 5(3)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
68	United States of America	Article 5(4)
69	Uzbekistan	Article 5(4)
70	Vietnam	Article 5(5)
71	Zambia	Article 5(4)

## Article 14 — Splitting-up of Contracts

### *Reservation*

Pursuant to Article 14(3)(b) of the Convention, Ireland reserves the right for the entirety of Article 14 not to apply with respect to provisions of its Covered Tax Agreements relating to the exploration for or exploitation of natural resources. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Armenia	Article 22(3)
5	Bahrain	Article 21(2)
8	Bosnia and Herzegovina	Article 22(3)
9	Botswana	Article 22(3)
11	Canada	Article 22(3)
17	Denmark	Article 22(2)
19	Estonia	Article 22(4)
20	Ethiopia	Article 23(3)
21	Finland	Article 23(3)
24	Ghana	Article 24(3)
25	Greece	Article 23(3)
28	Iceland	Article 22(3)
33	Kazakhstan	Article 22(3)
36	Latvia	Article 22(4)
37	Lithuania	Article 22(4)
47	Norway	Article 21(3)
48	Pakistan	Article 22(3)
49	Panama	Article 21(3)
50	Poland	Article 23(3)
53	Romania	Article 23(3)
56	Serbia	Article 5(3)(2)
57	Singapore	Article 22(3)
60	South Africa	Article 21(3)
62	Sweden	Article 23(3)
68	United States of America	Article 21(3)
69	Uzbekistan	Article 24(3)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
71	Zambia	Article 21(3)

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 14(4) of the Convention, Ireland considers that the following agreement contains a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
12	Chile	Article 5(3)(a)

**Article 15 — Definition of a Person Closely Related to an Enterprise**

***Reservation***

Ireland is not making any reservation under this Article.

**Article 16 — Mutual Agreement Procedure**

***Reservation***

Ireland is not making any reservation under this Article.

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 16(6)(a) of the Convention, Ireland considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 24(1), first sentence
2	Armenia	Article 26(1), first sentence
3	Australia	Article 26(1), first sentence
4	Austria	Article 24(1)
5	Bahrain	Article 24(1), first sentence
6	Belarus	Article 24(1), first sentence
7	Belgium	Article 25(1), first sentence
8	Bosnia and Herzegovina	Article 25(1), first sentence
9	Botswana	Article 25(1), first sentence
10	Bulgaria	Article 25(1), first sentence
11	Canada	Article 25(1), first sentence
12	Chile	Article 23(1), first sentence
13	China	Article 25(1), first sentence
14	Croatia	Article 24(1), first sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
15	Cyprus	Article 24(1)
16	Czech Republic	Article 26(1), first sentence
17	Denmark	Article 25(1), first sentence
18	Egypt	Article 25(1), first sentence
19	Estonia	Article 25(1), first sentence
20	Ethiopia	Article 26(1), first sentence
21	Finland	Article 26(1), first sentence
22	France	Article 24(1), first sentence
23	Georgia	Article 24(1), first sentence
24	Ghana	Article 27(1), first sentence
25	Greece	Article 26(1), first sentence
26	Hong Kong	Article 23(1), first sentence
27	Hungary	Article 25(1), first sentence
28	Iceland	Article 25(1), first sentence
29	India	Article 25(1), first sentence
30	Israel	Article 25(1), first sentence
31	Italy	Article 24(1), first sentence
32	Japan	Article 27(1)
33	Kazakhstan	Article 25(1), 1 <sup>st</sup> sentence
34	Korea	Article 25(1), first sentence
35	Kuwait	Article 24(1), first sentence
36	Latvia	Article 25(1), first sentence
37	Lithuania	Article 25(1), first sentence
38	Luxembourg	Article 26(1), first sentence
39	Macedonia	Article 23(1), first sentence
40	Malaysia	Article 26(1), first sentence
41	Malta	Article 24(1), first sentence
42	Mexico	Article 24(1)
43	Moldova	Article 23(1), first sentence
44	Montenegro	Article 24(1), first sentence
45	Morocco	Article 25(1), first sentence
46	New Zealand	Article 26(1), first sentence
47	Norway	Article 26(1), first sentence
48	Pakistan	Article 25(1), first sentence
49	Panama	Article 24(1), first sentence
50	Poland	Article 26(1), first sentence
51	Portugal	Article 25(1), first sentence
52	Qatar	Article 25(1), first sentence
53	Romania	Article 26(1), first sentence
54	Russia	Article 26(1), first sentence
55	Saudi Arabia	Article 24(1), first sentence



Listed Agreement Number	Other Contracting Jurisdiction	Provision
56	Serbia	Article 24(1), first sentence
57	Singapore	Article 25(1), first sentence
58	Slovak Republic	Article 25(1), first sentence
59	Slovenia	Article 25(1), first sentence
60	South Africa	Article 25(1), first sentence
61	Spain	Article 25(1), first sentence
62	Sweden	Article 27(1), first sentence
63	Thailand	Article 25(1), first sentence
64	Turkey	Article 25(1), first sentence
65	United Arab Emirates	Article 23(1), first sentence
66	Ukraine	Article 24(1), first sentence
67	United Kingdom	Article 24(1)
69	Uzbekistan	Article 26(1), first sentence
70	Vietnam	Article 26(1), first sentence
71	Zambia	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Ireland considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
7	Belgium	Article 25(1), second sentence
11	Canada	Article 25(1), second sentence
31	Italy	Article 24(1), second sentence
51	Portugal	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Ireland considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 24(1), second sentence
2	Armenia	Article 26(1), second sentence
3	Australia	Article 26(1), second sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
5	Bahrain	Article 24(1), second sentence
6	Belarus	Article 24(1), second sentence
8	Bosnia and Herzegovina	Article 25(1), second sentence
9	Botswana	Article 25(1), second sentence
10	Bulgaria	Article 25(1), second sentence
13	China	Article 25(1), second sentence
14	Croatia	Article 24(1), second sentence
16	Czech Republic	Article 26(1), second sentence
17	Denmark	Article 25(1), second sentence
18	Egypt	Article 25(1), second sentence
19	Estonia	Article 25(1), second sentence
20	Ethiopia	Article 26(1), second sentence
21	Finland	Article 26(1), second sentence
23	Georgia	Article 24(1), second sentence
24	Ghana	Article 27(1), second sentence
25	Greece	Article 26(1), second sentence
26	Hong Kong	Article 23(1), second sentence
27	Hungary	Article 25(1), second sentence
28	Iceland	Article 25(1), second sentence
29	India	Article 25(1), second sentence
30	Israel	Article 25(1), second sentence
33	Kazakhstan	Article 25(1), second sentence
34	Korea	Article 25(1), second sentence
35	Kuwait	Article 24(1), second sentence
36	Latvia	Article 25(1), second sentence
37	Lithuania	Article 25(1), second sentence
39	Macedonia	Article 23(1), second sentence
40	Malaysia	Article 26(1), second sentence
41	Malta	Article 24(1), second sentence
43	Moldova	Article 23(1), second sentence
44	Montenegro	Article 24(1), second sentence
45	Morocco	Article 25(1), second sentence
46	New Zealand	Article 26(1), second sentence
47	Norway	Article 26(1), second sentence
48	Pakistan	Article 25(1), second sentence
49	Panama	Article 24(1), second sentence
50	Poland	Article 26(1), second sentence
52	Qatar	Article 25(1), second sentence
53	Romania	Article 26(1), second sentence
54	Russia	Article 26(1), second sentence
55	Saudi Arabia	Article 24(1), second sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
56	Serbia	Article 24(1), second sentence
57	Singapore	Article 25(1), second sentence
58	Slovak Republic	Article 25(1), second sentence
59	Slovenia	Article 25(1), second sentence
60	South Africa	Article 25(1), second sentence
61	Spain	Article 25(1), second sentence
62	Sweden	Article 27(1), second sentence
63	Thailand	Article 25(1), second sentence
64	Turkey	Article 25(1), second sentence
65	United Arab Emirates	Article 23(1), second sentence
66	Ukraine	Article 24(1), second sentence
69	Uzbekistan	Article 26(1), second sentence
70	Vietnam	Article 26(1), second sentence
71	Zambia	Article 25(1), second sentence

***Notification of Listed Agreements Not Containing Existing Provisions***

Pursuant to Article 16(6)(c)(i) of the Convention, Ireland considers that the following agreement does not include the provisions described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
7	Belgium

Pursuant to Article 16(6)(c)(ii) of the Convention, Ireland considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
3	Australia
4	Austria
7	Belgium
11	Canada
12	Chile
15	Cyprus
18	Egypt
22	France
31	Italy
32	Japan
34	Korea
38	Luxembourg
42	Mexico
46	New Zealand

Listed Agreement Number	Other Contracting Jurisdiction
51	Portugal
58	Slovak Republic
61	Spain
62	Sweden
63	Thailand
67	United Kingdom

Pursuant to Article 16(6)(d)(i) of the Convention, Ireland considers that the following agreement(s) do(es) not include the provisions described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
3	Australia
7	Belgium
22	France

Pursuant to Article 16(6)(d)(ii) of the Convention, Ireland considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
3	Australia
7	Belgium
10	Bulgaria
11	Canada
12	Chile
14	Croatia <sup>2</sup>
16	Czech Republic
18	Egypt
19	Estonia
21	Finland
25	Greece
28	Iceland
34	Korea
36	Latvia
37	Lithuania
39	Macedonia <sup>3</sup>
42	Mexico
43	Moldova
50	Poland
51	Portugal
53	Romania

<sup>2</sup>The sentence is included, but is limited to taxes covered by the treaty.

<sup>3</sup>The sentence is included, but is limited to taxes covered by the treaty.

Listed Agreement Number	Other Contracting Jurisdiction
54	Russia
57	Singapore
58	Slovak Republic
64	Turkey
66	Ukraine
67	United Kingdom
70	Vietnam

## Article 17 — Corresponding Adjustments

### *Reservation*

Pursuant to Article 17(3)(a) of the Convention, Ireland reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 9(2)
2	Armenia	Article 9(2)
3	Australia	Article 10(4)
5	Bahrain	Article 9(2)
6	Belarus	Article 9(2)
8	Bosnia and Herzegovina	Article 9(2)
9	Botswana	Article 9(2)
10	Bulgaria	Article 9(2)
11	Canada	Article 9(2)
12	Chile	Article 9(2)
13	China	Article 9(2)
14	Croatia	Article 9(2)
17	Denmark	Article 9(2)
18	Egypt	Article 9(2)
19	Estonia	Article 9(2)
20	Ethiopia	Article 9(2)
21	Finland	Article 10(2)
23	Georgia	Article 9(2)
24	Ghana	Article 9(2)
25	Greece	Article 9(2)
26	Hong Kong	Article 9(2)
27	Hungary	Article 9(2)
28	Iceland	Article 9(2)
29	India	Article 9(2)
30	Israel	Article 9(2)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
33	Kazakhstan	Article 9(2)
35	Kuwait	Article 9(2)
36	Latvia	Article 9(2)
37	Lithuania	Article 9(2)
39	Macedonia	Article 9(2)
40	Malaysia	Article 9(2)
41	Malta	Article 9(2)
43	Moldova	Article 9(2)
44	Montenegro	Article 9(2)
45	Morocco	Article 9(2)
46	New Zealand	Article 11(2)
48	Pakistan	Article 9(2)
49	Panama	Article 9(2)
50	Poland	Article 9(2)
51	Portugal	Article 9(2)
52	Qatar	Article 9(2)
53	Romania	Article 9(2)
54	Russia	Article 9(2)
55	Saudi Arabia	Article 9(2)
56	Serbia	Article 9(2)
58	Slovak Republic	Article 9(2)
59	Slovenia	Article 9(2)
60	South Africa	Article 9(2)
61	Spain	Article 9(2)
62	Sweden	Article 10(2)
63	Thailand	Article 9(2)
64	Turkey	Article 9(2)
65	United Arab Emirates	Article 10(2)
66	Ukraine	Article 9(2)
68	United States of America	Article 9(2)
69	Uzbekistan	Article 9(2)
70	Vietnam	Article 9(2)
71	Zambia	Article 9(2)

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 17(4) of the Convention, Ireland considers that the following agreement(s) include(s) a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
16	Czech Republic	Article 9(2)
47	Norway	Article 9(2) and 26(3)
57	Singapore	Article 9(2)
67	United Kingdom	Article 21(4)

### ***Article 18 — Choice to Apply Part VI***

#### ***Notification of Choice of Optional Provisions***

Pursuant to Article 18 of the Convention, Ireland hereby chooses to apply Part VI.

### **Article 19 — Mandatory Binding Arbitration**

#### ***Reservation***

Pursuant to Article 19(12) of the Convention, Ireland reserves the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of Article 19:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by the Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
- b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.

### **Article 23 — Type of Arbitration Process**

#### ***Reservation***

Ireland is not making any reservation under this Article.

#### ***Notification of Choice of Optional Provisions***

Pursuant to Article 23(4) of the Convention, Ireland hereby chooses to apply Article 23(5).

### **Article 24 — Agreement on a Different Resolution**

#### ***Notification of Choice of Optional Provisions***

Pursuant to Article 24(1) of the Convention, Ireland hereby chooses to apply Article 24(2).

***Reservation***

Ireland is not making any reservation under this Article.

**Article 26 — Compatibility*****Reservation***

Ireland is not making any reservation under this Article.

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 26(1) of the Convention, Ireland considers that the following agreements are not within the scope of a reservation under Article 26(4) and contain a provision that provides for arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
11	Canada	Article 25(6)
30	Israel	Article 25(5)
42	Mexico	Article 24(5)
68	United States of America	Article 26(5)

**Article 28 — Reservations*****Reservation Formulated for Scope of Arbitration***

Pursuant to Article 28(2)(a) of the Convention, Ireland formulates the following reservations with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

Notwithstanding paragraph 1 of Article 19 (Mandatory Binding Arbitration) a case may not be submitted to arbitration if the case is connected with:

1. **Serious penalties.** Ireland reserves the right to exclude from the scope of Part VI cases connected with actions for which the taxpayer or a related person (or a person acting for either the taxpayer or a related person) is liable to a penalty as a result of deliberate behaviour in accordance with Section 1077E Taxes Consolidation Act 1997. For this purpose, ‘deliberate behaviour’ is to be interpreted in accordance with the guidance contained in the Code of Practice for Revenue Audits and other Compliance Interventions, which will be reviewed on an on-going basis and may be modified to reflect changes in legislation and emerging practices. Any subsequent provisions replacing, amending or updating Section 1077E Taxes Consolidation Act 1997 would also be comprehended. Ireland shall notify the Depositary of any such subsequent provisions.
2. **Domestic anti-avoidance.** Ireland reserves the right to exclude from the scope of Part VI cases involving the application of Ireland’s domestic anti-avoidance



rules contained in Section 811 and Section 811A Taxes Consolidation Act 1997. Any subsequent provisions replacing, amending or updating these anti-avoidance rules would also be comprehended. Ireland shall notify the Depository of any such subsequent provisions.

***Notification of Observation to the Reservation Made by the Other Contracting Jurisdiction<sup>4</sup>***

Ireland is not making any notification under this Article.

**Article 35 — Entry into Effect**

Ireland is not making any reservation or notification under this Article.

**Article 36 — Entry into Effect of Part VI**

***Reservation***

Pursuant to Article 36(2) of the Convention, Ireland reserves the right for Part VI to apply to a case presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which the Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement only to the extent that the competent authorities of both Contracting Jurisdictions agree that it will apply to that specific case.

***Notification of Mutual Agreement on Entry into Effect with respect to Cases Prior to Entry into Force of the Convention***

Ireland is not making any notification under this Article.



GIVEN under the Official Seal of the Government,  
23 October 2018.

LEO VARADKAR,  
Taoiseach.

<sup>4</sup>This notification would not be provided with respect to all Covered Tax Agreements at the time of signature or deposit of the instrument of ratification, acceptance or approval. In such case, it would be provided as a separate notification in accordance with the timeline described in Article 28(2)(b).

EXPLANTORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation).*

This Order gives the force of law in Ireland to the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (the Multilateral Convention) and confirms the options, reservations and notifications to be adopted by Ireland at the time of ratification of the Multilateral Convention. The Multilateral Convention allows Ireland to implement measures to strengthen Ireland's existing tax treaties to protect against tax avoidance strategies that inappropriately use tax treaties to artificially shift profits to low- or non-tax locations. The Multilateral Convention also allows for improved dispute resolution mechanisms.

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