

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

Status as of 18 February 2021

This document contains a list of signatories and parties to the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting. Under the provisions of the Convention, each jurisdiction is required to provide a list of reservations and notifications (the “MLI Position”) at the time of signature.

The MLI Positions provided for each jurisdiction upon the deposit of the instrument of ratification, acceptance or approval and/or signature, the notifications made pursuant to Article 35(7)(b) of the MLI and the notifications made after becoming a Party to the Convention are available via the links below.

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

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party
1	Albania	28-05-2019	22-09-2020	01-01-2021		
2	Andorra	07-06-2017				
3	Argentina	07-06-2017				
4	Armenia	07-06-2017				
5	Australia	07-06-2017	26-09-2018	01-01-2019		02-10-2020
6	Austria	07-06-2017	22-09-2017	01-07-2018		
7	Bahrain	27-11-2020				
8	Barbados	24-01-2018	21-12-2020	01-04-2021		
9	Belgium	07-06-2017	26-06-2019	01-10-2019		
10	Belize	11-01-2019				
11	Bosnia and Herzegovina	30-10-2019	16-09-2020	01-01-2021		
12	Bulgaria	07-06-2017				
13	Burkina Faso	07-06-2017	30-10-2020	01-02-2021		
14	Cameroon	11-07-2017				
15	Canada	07-06-2017	29-08-2019	01-12-2019		08-10-2020
16	Chile	07-06-2017	26-11-2020	01-03-2021		
17	China (People's Republic of)	07-06-2017				
18	Colombia	07-06-2017				
19	Costa Rica	07-06-2017	22-09-2020	01-01-2021		
20	Côte d'Ivoire	24-01-2018				
21	Croatia	07-06-2017	18-02-2021	01-06-2021		

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party
22	Curaçao	20-12-2017 ¹	29-03-2019	01-07-2019		
23	Cyprus	07-06-2017	23-01-2020	01-05-2020		
24	Czech Republic	07-06-2017	13-05-2020 ²	01-09-2020		
25	Denmark	07-06-2017	30-09-2019	01-01-2020		
26	Egypt	07-06-2017	30-09-2020	01-01-2021		
27	Estonia	29-06-2018	15-01-2021	01-05-2021		
28	Fiji	07-06-2017				
29	Finland	07-06-2017	25-02-2019	01-06-2019		
30	France	07-06-2017	26-09-2018	01-01-2019		22-09-2020
31	Gabon	07-06-2017				
32	Georgia	07-06-2017	29-03-2019	01-07-2019		
33	Germany	07-06-2017	18-12-2020	01-04-2021		
34	Greece	07-06-2017				
35	Guernsey	07-06-2017	12-02-2019	01-06-2019		
36	Hong Kong (China)	07-06-2017				
37	Hungary	07-06-2017				
38	Iceland	07-06-2017	26-09-2019	01-01-2020		
39	India	07-06-2017	25-06-2019	01-10-2019		
40	Indonesia	07-06-2017	28-04-2020	01-08-2020	26-11-2020	
41	Ireland	07-06-2017	29-01-2019	01-05-2019		
42	Isle of Man	07-06-2017	25-10-2017	01-07-2018		
43	Israel	07-06-2017	13-09-2018	01-01-2019		
44	Italy	07-06-2017				
45	Jamaica	24-01-2018				
46	Japan	07-06-2017	26-09-2018	01-01-2019		22-07-2020
47	Jersey	07-06-2017	15-12-2017	01-07-2018		
48	Jordan	19-12-2019	29-09-2020	01-01-2021		
49	Kazakhstan	25-06-2018	24-06-2020	01-10-2020		26-11-2020
50	Kenya	26-11-2019				
51	Korea	07-06-2017	13-05-2020	01-09-2020		
52	Kuwait	07-06-2017				

¹ On this date, the Kingdom of Netherlands communicated a provisional list of reservations and notifications in respect of Curaçao and informed the OECD that it intended to deposit, at the time of the deposit of its instrument of acceptance, a definitive list of reservations and notifications pursuant to Article 28(4) and (5) and Article 29(1) and (2) of the Convention.

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

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party
53	Latvia	07-06-2017	29-10-2019	01-02-2020		
54	Liechtenstein	07-06-2017	19-12-2019	01-04-2020		
55	Lithuania	07-06-2017	11-09-2018	01-01-2019		
56	Luxembourg	07-06-2017	09-04-2019	01-08-2019		
57	Malaysia	24-01-2018	18-02-2021	01-06-2021		
58	Malta	07-06-2017	18-12-2018	01-04-2019		
59	Mauritius	05-07-2017 ³	18-10-2019	01-02-2020		
60	Mexico	07-06-2017				
61	Monaco	07-06-2017	10-01-2019	01-05-2019		
62	Morocco	25-06-2019				
63	Netherlands	07-06-2017	29-03-2019	01-07-2019		
64	New Zealand	07-06-2017	27-06-2018	01-10-2018		
65	Nigeria	17-08-2017				
66	North Macedonia	29-01-2020				
67	Norway	07-06-2017	17-07-2019	01-11-2019		
68	Oman	26-11-2019	07-07-2020	01-11-2020		
69	Pakistan	07-06-2017	18-12-2020	01-04-2021		
70	Panama	24-01-2018	05-11-2020	01-03-2021		
71	Papua New Guinea	23-01-2019				
72	Peru	27-06-2018				
73	Poland	07-06-2017	23-01-2018	01-07-2018		
74	Portugal	07-06-2017	28-02-2020	01-06-2020		
75	Qatar	04-12-2018	23-12-2019	01-04-2020		
76	Romania	07-06-2017				
77	Russian Federation	07-06-2017	18-06-2019	01-10-2019	26-11-2020	
78	San Marino	07-06-2017	11-03-2020	01-07-2020		
79	Saudi Arabia	18-09-2018	23-01-2020	01-05-2020		
80	Senegal	07-06-2017				
81	Serbia	07-06-2017	05-06-2018	01-10-2018		
82	Seychelles	07-06-2017				
83	Singapore	07-06-2017	21-12-2018	01-04-2019		
84	Slovak Republic	07-06-2017	20-09-2018	01-01-2019		
85	Slovenia	07-06-2017	22-03-2018	01-07-2018		

³ [Link](#) to the press release issued by Mauritius on 5 July 2017. On 10 October 2018, Mauritius submitted a [draft MLI position](#) to the OECD Secretariat in preparation of Mauritius' definitive MLI Position to be provided upon the deposit of its instrument of ratification.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party
86	South Africa	07-06-2017				
87	Spain	07-06-2017 ⁴				
88	Sweden	07-06-2017	22-06-2018	01-10-2018		
89	Switzerland	07-06-2017	29-08-2019	01-12-2019	18-12-2020	
90	Tunisia	24-01-2018				
91	Turkey	07-06-2017 ⁵				
92	Ukraine	23-07-2018	08-08-2019	01-12-2019		
93	United Arab Emirates	27-06-2018	29-05-2019	01-09-2019		
94	United Kingdom	07-06-2017	29-06-2018	01-10-2018		
95	Uruguay	07-06-2017	06-02-2020	01-06-2020		

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

- Algeria
- Eswatini
- Lebanon
- Thailand

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

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