

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------|
| 57. | Slovak Republic | Article 5(7) |
| 58. | South Africa | Article 5(6) |
| 59. | Spain | Article 5(7) |
| 60. | Sri Lanka | Article 5(7) |
| 61. | Sudan | Article 5(6) |
| 62. | Sweden | Article 5(7) |
| 63. | Switzerland | Article 5(6) |
| 64. | Syria | Article 5(6) |
| 65. | Thailand | Article 5(6) |
| 66. | Turkey | Article 5(5) |
| 67. | Turkmenistan | Article 5(7) |
| 68. | United Arab Emirates | Article 5(6) |
| 69. | United Kingdom | Article 5(6) |
| 70. | Uzbekistan | Article 5(6) |
| 71. | Venezuela | Article 5(7) |
| 72. | Vietnam | Article 5(7) |
| 73. | Zimbabwe | Article 5(6) |

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

Notification of Choice of Optional Provisions

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

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, Malaysia 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(3) |
| 2. | Australia | Article 5(3) |
| 3. | Austria | Article 5(4) |
| 4. | Bahrain | Article 5(3) |
| 5. | Bangladesh | Article 5(3) |

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------|
| 6. | Belgium | Article V(3) |
| 7. | Bosnia Herzegovina | Article 5(5) |
| 8. | Brunei Darussalam | Article 5(4) |
| 9. | Canada | Article 5(3) |
| 10. | Chile | Article 5(4) |
| 11. | China | Article 5(4) |
| 12. | Croatia | Article 5(4) |
| 13. | Czech Republic | Article 5(3) |
| 14. | Denmark | Article V(3) |
| 15. | Egypt | Article 5(4) |
| 16. | Fiji | Article 5(3) |
| 17. | Finland | Article 5(4) |
| 18. | France | Article 5(3) |
| 19. | Germany | Article 5(4) |
| 20. | Hong Kong | Article 5(4) |
| 21. | Hungary | Article 5(3) |
| 22. | India | Article 5(4) |
| 23. | Indonesia | Article 5(3) |
| 24. | Iran | Article 5(3) |
| 25. | Ireland | Article 5(4) |
| 26. | Italy | Article 5(3) |
| 27. | Japan | Article 5(4) |
| 28. | Jordan | Article 5(3) |
| 29. | Kazakhstan | Article 5(4) |
| 30. | Korea | Article 5(4) |
| 31. | Kuwait | Article 5(3) |
| 32. | Kyrgyz Republic | Article 5(4) |
| 33. | Laos | Article 5(4) |
| 34. | Lebanon | Article 5(6) |
| 35. | Luxembourg | Article 5(4) |
| 36. | Malta | Article 5(3) |
| 37. | Mauritius | Article 5(3) |
| 38. | Mongolia | Article 5(3) |
| 39. | Morocco | Article 5(3) |
| 40. | Myanmar | Article 5(3) |
| 41. | Namibia | Article 5(3) |
| 42. | Netherlands | Article 5(4) |
| 43. | New Zealand | Article 4(3) |

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|-----------------------|
| 44. | Norway | Article II(1)(I)(iii) |
| 45. | Pakistan | Article 5(3) |
| 46. | Papua New Guinea | Article 5(4) |
| 47. | Philippines | Article 5(3) |
| 48. | Poland | Article 5(4) |
| 49. | Qatar | Article 5(3) |
| 50. | Romania | Article 5(3) |
| 51. | Russia | Article 5(3) |
| 52. | San Marino | Article 5(5) |
| 53. | Saudi Arabia | Article 5(4) |
| 54. | Senegal | Article 5(5) |
| 55. | Seychelles | Article 5(4) |
| 56. | Singapore | Article 5(3) |
| 57. | Slovak Republic | Article 5(5) |
| 58. | South Africa | Article 5(4) |
| 59. | Spain | Article 5(5) |
| 60. | Sri Lanka | Article 5(4) |
| 61. | Sudan | Article 5(3) |
| 62. | Sweden | Article 5(4) |
| 63. | Switzerland | Article 5(3) |
| 64. | Syria | Article 5(4) |
| 65. | Thailand | Article 5(3) |
| 66. | Turkey | Article 5(3) |
| 67. | Turkmenistan | Article 5(4) |
| 68. | United Arab Emirates | Article 5(4) |
| 69. | United Kingdom | Article 5(3) |
| 70. | Uzbekistan | Article 5(3) |
| 71. | Venezuela | Article 5(5) |
| 72. | Vietnam | Article 5(4) |
| 73. | Zimbabwe | Article 5(3) |

Article 14 - Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, Malaysia reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, Malaysia 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 26(1), first sentence |
| 2. | Australia | Article 24(1), first sentence |
| 3. | Austria | Article 24(1), first sentence |
| 4. | Bahrain | Article 27(1), first sentence |
| 5. | Bangladesh | Article 25(1), first sentence |
| 6. | Belgium | Article XXV(1), first sentence |
| 7. | Bosnia Herzegovina | Article 25(1), first sentence |
| 8. | Brunei Darussalam | Article 25(1), first sentence |
| 9. | Canada | Article 26(1), first sentence |
| 10. | Chile | Article 24(1), first sentence |
| 11. | China | Article 25(1), first sentence |
| 12. | Croatia | Article 25(1), first sentence |
| 13. | Czech Republic | Article 26(1) |
| 14. | Denmark | Article XXIV(1) |
| 15. | Egypt | Article 25(1), first sentence |
| 16. | Fiji | Article 26(1), first sentence |
| 17. | Finland | Article 23(1), first sentence |
| 18. | France | Article 25(1) |
| 19. | Germany | Article 25(1), first sentence |
| 20. | Hong Kong | Article 25(1), first sentence |
| 21. | Hungary | Article 25(1), first sentence |
| 22. | India | Article 26(1), first sentence |
| 23. | Indonesia | Article 24(1), first sentence |
| 24. | Iran | Article 25(1), first sentence |
| 25. | Ireland | Article 26(1), first sentence |
| 26. | Italy | Article 25(1) |
| 27. | Japan | Article 24(1), first sentence |
| 28. | Jordan | Article 26(1), first sentence |
| 29. | Kazakhstan | Article 25(1), first sentence |
| 30. | Korea | Article 25(1), first sentence |
| 31. | Kuwait | Article 25(1), first sentence |

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|-------------------------------|
| 32. | Kyrgyz Republic | Article 27(1), first sentence |
| 33. | Laos | Article 25(1), first sentence |
| 34. | Lebanon | Article 24(1), first sentence |
| 35. | Luxembourg | Article 28(1), first sentence |
| 36. | Malta | Article 26(1), first sentence |
| 37. | Mauritius | Article 23(1), first sentence |
| 38. | Mongolia | Article 26(1), first sentence |
| 39. | Morocco | Article 26(1), first sentence |
| 40. | Myanmar | Article 27(1), first sentence |
| 41. | Namibia | Article 25(1), first sentence |
| 42. | Netherlands | Article 25(1), first sentence |
| 43. | New Zealand | Article 21(1) |
| 44. | Norway | Article XXIII(1) |
| 45. | Pakistan | Article 26(1), first sentence |
| 46. | Papua New Guinea | Article 26(1), first sentence |
| 47. | Philippines | Article 24(1), first sentence |
| 48. | Poland | Article 25(1), first sentence |
| 49. | Qatar | Article 26(1), first sentence |
| 50. | Romania | Article 25(1) |
| 51. | Russia | Article 23(1), first sentence |
| 52. | San Marino | Article 26(1), first sentence |
| 53. | Saudi Arabia | Article 24(1), first sentence |
| 54. | Senegal | Article 25(1), first sentence |
| 55. | Seychelles | Article 25(1), first sentence |
| 56. | Singapore | Article 25(1), first sentence |
| 57. | Slovak Republic | Article 25(1), first sentence |
| 58. | South Africa | Article 25(1), first sentence |
| 59. | Spain | Article 24(1), first sentence |
| 60. | Sri Lanka | Article 25(1), first sentence |
| 61. | Sudan | Article 25(1), first sentence |
| 62. | Sweden | Article 25(1), first sentence |
| 63. | Switzerland | Article 23(1) |
| 64. | Syria | Article 26(1), first sentence |
| 65. | Thailand | Article 25(1) |
| 66. | Turkey | Article 24(1) |
| 67. | Turkmenistan | Article 24(1), first sentence |
| 68. | United Arab Emirates | Article 25(1), first sentence |
| 69. | United Kingdom | Article 27(1) |

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|-------------------------------|
| 70. | Uzbekistan | Article 24(1), first sentence |
| 71. | Venezuela | Article 26(1), first sentence |
| 72. | Vietnam | Article 26(1), first sentence |
| 73. | Zimbabwe | Article 26(1), first sentence |

Pursuant to Article 16(6)(b)(i) of the Convention, Malaysia 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 |
|-------------------------|--------------------------------|---------------------------------|
| 2. | Australia | Article 24(1), second sentence |
| 6. | Belgium | Article XXV(1), second sentence |
| 9. | Canada | Article 26(1), second sentence |
| 17. | Finland | Article 23(1), second sentence |
| 42. | Netherlands | Article 25(1), second sentence |
| 45. | Pakistan | Article 26(1), second sentence |
| 49. | Qatar | Article 26(1), second sentence |

Pursuant to Article 16(6)(b)(ii) of the Convention, Malaysia 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 26(1), second sentence |
| 3. | Austria | Article 24(1), second sentence |
| 4. | Bahrain | Article 27(1), second sentence |
| 5. | Bangladesh | Article 25(1), second sentence |
| 7. | Bosnia Herzegovina | Article 25(1), second sentence |
| 8. | Brunei Darussalam | Article 25(1), second sentence |
| 10. | Chile | Article 24(1), second sentence |
| 11. | China | Article 25(1), second sentence |

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------------------------|
| 12. | Croatia | Article 25(1), second sentence |
| 15. | Egypt | Article 25(1), second sentence |
| 16. | Fiji | Article 26(1), second sentence |
| 19. | Germany | Article 25(1), second sentence |
| 20. | Hong Kong | Article 25(1), second sentence |
| 21. | Hungary | Article 25(1), second sentence |
| 22. | India | Article 26(1), second sentence |
| 23. | Indonesia | Article 24(1), second sentence |
| 24. | Iran | Article 25(1), second sentence |
| 25. | Ireland | Article 26(1), second sentence |
| 27. | Japan | Article 24(1), second sentence |
| 28. | Jordan | Article 26(1), second sentence |
| 29. | Kazakhstan | Article 25(1), second sentence |
| 30. | Korea | Article 25(1), second sentence |
| 31. | Kuwait | Article 25(1), second sentence |
| 32. | Kyrgyz Republic | Article 27(1), second sentence |
| 33. | Laos | Article 25(1), second sentence |
| 34. | Lebanon | Article 24(1), second sentence |
| 35. | Luxembourg | Article 28(1), second sentence |
| 36. | Malta | Article 26(1), second sentence |
| 37. | Mauritius | Article 23(1), second sentence |
| 38. | Mongolia | Article 26(1), second sentence |
| 39. | Morocco | Article 26(1), second sentence |
| 40. | Myanmar | Article 27(1), second sentence |
| 41. | Namibia | Article 25(1), second sentence |
| 46. | Papua New Guinea | Article 26(1), second sentence |
| 47. | Philippines | Article 24(1), second sentence |
| 48. | Poland | Article 25(1), second sentence |
| 51. | Russia | Article 23(1), second sentence |
| 52. | San Marino | Article 26(1), second sentence |
| 53. | Saudi Arabia | Article 24(1), second sentence |
| 54. | Senegal | Article 25(1), second sentence |
| 55. | Seychelles | Article 25(1), second sentence |
| 56. | Singapore | Article 25(1), second sentence |
| 57. | Slovak Republic | Article 25(1), second sentence |
| 58. | South Africa | Article 25(1), second sentence |
| 59. | Spain | Article 24(1), second sentence |
| 60. | Sri Lanka | Article 25(1), second sentence |

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------------------------|
| 61. | Sudan | Article 25(1), second sentence |
| 62. | Sweden | Article 25(1), second sentence |
| 64. | Syria | Article 26(1), second sentence |
| 67. | Turkmenistan | Article 24(1), second sentence |
| 68. | United Arab Emirates | Article 25(1), second sentence |
| 70. | Uzbekistan | Article 24(1), second sentence |
| 71. | Venezuela | Article 26(1), second sentence |
| 72. | Vietnam | Article 26(1), second sentence |
| 73. | Zimbabwe | Article 26(1), second sentence |

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, Malaysia considers that the following agreement does not contain a provision described in Article 16(4)(b)(i).

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 6. | Belgium |

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

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 1. | Albania |
| 2. | Australia |
| 3. | Austria |
| 4. | Bahrain |
| 6. | Belgium |
| 8. | Brunei Darussalam |
| 9. | Canada |
| 10. | Chile |
| 11. | China |
| 12. | Croatia |
| 13. | Czech Republic |
| 14. | Denmark |
| 15. | Egypt |
| 16. | Fiji |
| 18. | France |
| 23. | Indonesia |

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 24. | Iran |
| 26. | Italy |
| 28. | Jordan |
| 29. | Kazakhstan |
| 30. | Korea |
| 37. | Mauritius |
| 38. | Mongolia |
| 39. | Morocco |
| 40. | Myanmar |
| 42. | Netherlands |
| 43. | New Zealand |
| 44. | Norway |
| 45. | Pakistan |
| 46. | Papua New Guinea |
| 47. | Philippines |
| 49. | Qatar |
| 50. | Romania |
| 51. | Russia |
| 52. | San Marino |
| 55. | Seychelles |
| 56. | Singapore |
| 61. | Sudan |
| 63. | Switzerland |
| 64. | Syria |
| 65. | Thailand |
| 66. | Turkey |
| 68. | United Arab Emirates |
| 69. | United Kingdom |
| 70. | Uzbekistan |
| 72. | Vietnam |
| 73. | Zimbabwe |

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

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 6. | Belgium |
| 14. | Denmark |
| 18. | France |
| 44. | Norway |

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

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 2. | Australia |
| 6. | Belgium |
| 9. | Canada |
| 10. | Chile |
| 14. | Denmark |
| 26. | Italy |
| 44. | Norway |
| 45. | Pakistan |
| 46. | Papua New Guinea |
| 50. | Romania |
| 69. | United Kingdom |

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(a) of the Convention, Malaysia 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 |
|-------------------------|--------------------------------|---------------|
| 2. | Australia | Article 9(3) |
| 6. | Belgium | Article IX(2) |
| 10. | Chile | Article 9(2) |
| 12. | Croatia | Article 9(2) |
| 19. | Germany | Article 9(2) |
| 20. | Hong Kong | Article 9(2) |
| 25. | Ireland | Article 9(2) |
| 27. | Japan | Article 9(2) |
| 32. | Kyrgyz Republic | Article 9(2) |
| 33. | Laos | Article 9(2) |
| 34. | Lebanon | Article 9(2) |
| 35. | Luxembourg | Article 9(2) |
| 48. | Poland | Article 9(2) |
| 52. | San Marino | Article 9(2) |
| 53. | Saudi Arabia | Article 9(2) |
| 54. | Senegal | Article 9(2) |
| 55. | Seychelles | Article 9(2) |
| 56. | Singapore | Article 9(2) |
| 57. | Slovak Republic | Article 9(2) |
| 59. | Spain | Article 9(2) |
| 62. | Sweden | Article 9(2) |
| 64. | Syria | Article 9(2) |
| 67. | Turkmenistan | Article 9(2) |
| 69. | United Kingdom | Article 9(2) |
| 71. | Venezuela | Article 9(2) |

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

Reservation

Pursuant to Article 35(6) of the Convention, Malaysia reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.