

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

Status as of 27 September 2018

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 are available via the links below.

IMPORTANT: The MLI Positions provided at the time of signature for the jurisdictions listed below may be subject to changes. The definitive position for each jurisdiction will be provided upon the deposit of its instrument of ratification, acceptance or approval of the Convention.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force
1	Andorra	07-06-2017		
2	Argentina	07-06-2017		
3	Armenia	07-06-2017		
4	Australia	07-06-2017	26-09-2018	01-01-2019
5	Austria	07-06-2017	22-09-2017	01-07-2018
6	Barbados	24-01-2018		
7	Belgium	07-06-2017		
8	Bulgaria	07-06-2017		
9	Burkina Faso	07-06-2017		
10	Cameroon	11-07-2017		
11	Canada	07-06-2017		
12	Chile	07-06-2017		
13	China (People’s Republic of)	07-06-2017		
14	Colombia	07-06-2017		
15	Costa Rica	07-06-2017		
16	Côte d’Ivoire	24-01-2018		
17	Croatia	07-06-2017		
18	Curaçao	20-12-2017 ¹		
19	Cyprus	07-06-2017		
20	Czech Republic	07-06-2017		
21	Denmark	07-06-2017		

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

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force
22	Egypt	07-06-2017		
23	Estonia	29-06-2018		
24	Fiji	07-06-2017		
25	Finland	07-06-2017		
26	France	07-06-2017	26-09-2018	01-01-2019
27	Gabon	07-06-2017		
28	Georgia	07-06-2017		
29	Germany	07-06-2017		
30	Greece	07-06-2017		
31	Guernsey	07-06-2017		
32	Hong Kong (China)	07-06-2017		
33	Hungary	07-06-2017		
34	Iceland	07-06-2017		
35	India	07-06-2017		
36	Indonesia	07-06-2017		
37	Ireland	07-06-2017		
38	Isle of Man	07-06-2017	25-10-2017	01-07-2018
39	Israel	07-06-2017	13-09-2018	01-01-2019
40	Italy	07-06-2017		
41	Jamaica	24-01-2018		
42	Japan	07-06-2017	26-09-2018	01-01-2019
43	Jersey	07-06-2017	15-12-2017	01-07-2018
44	Kazakhstan	25-06-2018		
45	Korea	07-06-2017		
46	Kuwait	07-06-2017		
47	Latvia	07-06-2017		
48	Liechtenstein	07-06-2017		
49	Lithuania	07-06-2017	11-09-2018	01-01-2019
50	Luxembourg	07-06-2017		
51	Malaysia	24-01-2018		
52	Malta	07-06-2017		
53	Mauritius	05-07-2017 ²		
54	Mexico	07-06-2017		
55	Monaco	07-06-2017		
56	Netherlands	07-06-2017		

² [Link](#) to the press release issued by Mauritius on 5 July 2017.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force
57	New Zealand	07-06-2017	27-06-2018	01-10-2018
58	Nigeria	17-08-2017		
59	Norway	07-06-2017		
60	Pakistan	07-06-2017		
61	Panama	24-01-2018		
62	Peru	27-06-2018		
63	Poland	07-06-2017	23-01-2018	01-07-2018
64	Portugal	07-06-2017		
65	Romania	07-06-2017		
66	Russia	07-06-2017		
67	San Marino	07-06-2017		
68	Saudi Arabia	18-09-2018		
69	Senegal	07-06-2017		
70	Serbia	07-06-2017	05-06-2018	01-10-2018
71	Seychelles	07-06-2017		
72	Singapore	07-06-2017		
73	Slovak Republic	07-06-2017	20-09-2018	01-01-2019
74	Slovenia	07-06-2017	22-03-2018	01-07-2018
75	South Africa	07-06-2017		
76	Spain	07-06-2017 ³		
77	Sweden	07-06-2017	22-06-2018	01-10-2018
78	Switzerland	07-06-2017		
79	Tunisia	24-01-2018		
80	Turkey	07-06-2017 ⁴		
81	Ukraine	23-07-2018		
82	United Arab Emirates	27-06-2018		
83	United Kingdom	07-06-2017	29-06-2018	01-10-2018
84	Uruguay	07-06-2017		

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

- Algeria
- Kenya
- Lebanon
- Oman
- Swaziland
- Thailand

³ Declaration made by Spain: <http://www.oecd.org/tax/treaties/beps-mli-declaration-spain.pdf>

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