

**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	<a href="#">07-06-2017</a>		
2	Argentina	<a href="#">07-06-2017</a>		
3	Armenia	<a href="#">07-06-2017</a>		
4	Australia	<a href="#">07-06-2017</a>	<a href="#">26-09-2018</a>	01-01-2019
5	Austria	<a href="#">07-06-2017</a>	<a href="#">22-09-2017</a>	01-07-2018
6	Barbados	<a href="#">24-01-2018</a>		
7	Belgium	<a href="#">07-06-2017</a>		
8	Bulgaria	<a href="#">07-06-2017</a>		
9	Burkina Faso	<a href="#">07-06-2017</a>		
10	Cameroon	<a href="#">11-07-2017</a>		
11	Canada	<a href="#">07-06-2017</a>		
12	Chile	<a href="#">07-06-2017</a>		
13	China (People’s Republic of)	<a href="#">07-06-2017</a>		
14	Colombia	<a href="#">07-06-2017</a>		
15	Costa Rica	<a href="#">07-06-2017</a>		
16	Côte d’Ivoire	<a href="#">24-01-2018</a>		
17	Croatia	<a href="#">07-06-2017</a>		
18	Curaçao	<a href="#">20-12-2017</a> <sup>1</sup>		
19	Cyprus	<a href="#">07-06-2017</a>		
20	Czech Republic	<a href="#">07-06-2017</a>		
21	Denmark	<a href="#">07-06-2017</a>		

<sup>1</sup> 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	<a href="#">07-06-2017</a>		
23	Estonia	<a href="#">29-06-2018</a>		
24	Fiji	<a href="#">07-06-2017</a>		
25	Finland	<a href="#">07-06-2017</a>		
26	France	<a href="#">07-06-2017</a>	<a href="#">26-09-2018</a>	01-01-2019
27	Gabon	<a href="#">07-06-2017</a>		
28	Georgia	<a href="#">07-06-2017</a>		
29	Germany	<a href="#">07-06-2017</a>		
30	Greece	<a href="#">07-06-2017</a>		
31	Guernsey	<a href="#">07-06-2017</a>		
32	Hong Kong (China)	<a href="#">07-06-2017</a>		
33	Hungary	<a href="#">07-06-2017</a>		
34	Iceland	<a href="#">07-06-2017</a>		
35	India	<a href="#">07-06-2017</a>		
36	Indonesia	<a href="#">07-06-2017</a>		
37	Ireland	<a href="#">07-06-2017</a>		
38	Isle of Man	<a href="#">07-06-2017</a>	<a href="#">25-10-2017</a>	01-07-2018
39	Israel	<a href="#">07-06-2017</a>	<a href="#">13-09-2018</a>	01-01-2019
40	Italy	<a href="#">07-06-2017</a>		
41	Jamaica	<a href="#">24-01-2018</a>		
42	Japan	<a href="#">07-06-2017</a>	<a href="#">26-09-2018</a>	01-01-2019
43	Jersey	<a href="#">07-06-2017</a>	<a href="#">15-12-2017</a>	01-07-2018
44	Kazakhstan	<a href="#">25-06-2018</a>		
45	Korea	<a href="#">07-06-2017</a>		
46	Kuwait	<a href="#">07-06-2017</a>		
47	Latvia	<a href="#">07-06-2017</a>		
48	Liechtenstein	<a href="#">07-06-2017</a>		
49	Lithuania	<a href="#">07-06-2017</a>	<a href="#">11-09-2018</a>	01-01-2019
50	Luxembourg	<a href="#">07-06-2017</a>		
51	Malaysia	<a href="#">24-01-2018</a>		
52	Malta	<a href="#">07-06-2017</a>		
53	Mauritius	<a href="#">05-07-2017</a> <sup>2</sup>		
54	Mexico	<a href="#">07-06-2017</a>		
55	Monaco	<a href="#">07-06-2017</a>		
56	Netherlands	<a href="#">07-06-2017</a>		

<sup>2</sup> [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	<a href="#">07-06-2017</a>	<a href="#">27-06-2018</a>	01-10-2018
58	Nigeria	<a href="#">17-08-2017</a>		
59	Norway	<a href="#">07-06-2017</a>		
60	Pakistan	<a href="#">07-06-2017</a>		
61	Panama	<a href="#">24-01-2018</a>		
62	Peru	<a href="#">27-06-2018</a>		
63	Poland	<a href="#">07-06-2017</a>	<a href="#">23-01-2018</a>	01-07-2018
64	Portugal	<a href="#">07-06-2017</a>		
65	Romania	<a href="#">07-06-2017</a>		
66	Russia	<a href="#">07-06-2017</a>		
67	San Marino	<a href="#">07-06-2017</a>		
68	Saudi Arabia	<a href="#">18-09-2018</a>		
69	Senegal	<a href="#">07-06-2017</a>		
70	Serbia	<a href="#">07-06-2017</a>	<a href="#">05-06-2018</a>	01-10-2018
71	Seychelles	<a href="#">07-06-2017</a>		
72	Singapore	<a href="#">07-06-2017</a>		
73	Slovak Republic	<a href="#">07-06-2017</a>	<a href="#">20-09-2018</a>	01-01-2019
74	Slovenia	<a href="#">07-06-2017</a>	<a href="#">22-03-2018</a>	01-07-2018
75	South Africa	<a href="#">07-06-2017</a>		
76	Spain	<a href="#">07-06-2017</a> <sup>3</sup>		
77	Sweden	<a href="#">07-06-2017</a>	<a href="#">22-06-2018</a>	01-10-2018
78	Switzerland	<a href="#">07-06-2017</a>		
79	Tunisia	<a href="#">24-01-2018</a>		
80	Turkey	<a href="#">07-06-2017</a> <sup>4</sup>		
81	Ukraine	<a href="#">23-07-2018</a>		
82	United Arab Emirates	<a href="#">27-06-2018</a>		
83	United Kingdom	<a href="#">07-06-2017</a>	<a href="#">29-06-2018</a>	01-10-2018
84	Uruguay	<a href="#">07-06-2017</a>		

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

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

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

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