

Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (the MLI)

This document details amendments the Government intends to make to the provisional list of reservations and notifications made by the UK on signature of the MLI on 7 June 2017. These revisions:

- Amend errors in the original notifications;
- List Agreements that were omitted from the original list in error;
- List Agreements that have been signed since signature of the MLI; and
- Remove from the list Agreements where it has been agreed with our treaty partners to make the modifications provided by the MLI through a bilateral arrangement.

The revisions outlined in this document are in draft and for information purposes only. The UK's final list of reservations and notifications under the MLI will be that submitted to the OECD (as the Depository of the MLI) on deposit of the UK's instrument of ratification following completion of legislative procedures to give effect to the draft Double Taxation (Base Erosion and Profit Shifting) Order 2018.

The United Kingdom of Great Britain and Northern Ireland

Status of List of Reservations and Notifications at the Time of Signature

~~This document contains a provisional list of expected reservations and notifications to be made by the United Kingdom of Great Britain and Northern Ireland pursuant to Articles 28(7) and 29(4) of the Convention.~~ [This document contains a definitive list of reservations and notifications made by the United Kingdom of Great Britain and Northern Ireland pursuant to Articles 28(6) and 29(3) of the Convention.]

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, the United Kingdom of Great Britain and Northern 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 the Government of the United Kingdom of Great Britain and Northern Ireland and the Council of Ministers of the Republic of Albania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Albania	Original	26-03-2013	30-12-2013
2	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the People's Democratic Republic of Algeria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion and Tax Fraud with respect to Taxes on Income and on Capital	Algeria	Original	18-02-2015	16-06-2016
3	Arrangement between His Majesty's Government and the Government of the Presidency of Antigua for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	(The Presidency of Antigua) Antigua & Barbuda	Original	19-12-1947	30-01-1948
			Amending instrument (a)	05-03-1968	18-11-1968
4	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Argentina for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Argentina	Original	03-01-1996	01-08-1997
5	Convention between the Government of the United Kingdom of Great Britain and Northern 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	13-07-2011	21-02-2012
6	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland	Australia	Original	21-08-2003	17-12-2003

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	and the Government of Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains				
7	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Azerbaijan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Azerbaijan	Original	23-02-1994	03-10-1995
8	Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Bahrain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Bahrain	Original	10-03-2010	19-12-2012
9	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the People's Republic of Bangladesh for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Bangladesh	Original	08-08-1979	08-07-1980
10	Convention between United Kingdom of Great Britain and Northern Ireland and Barbados for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Barbados	Original	26-04-2012	19-12-2012
11	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Union of Soviet Socialist Republics for the Avoidance of Double Taxation with respect to Taxes on Income and Capital Gains	Union of Soviet Socialist Republics (Belarus)	Original	31-07-1985	30-01-1986
12	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Belgium for the Avoidance of	Belgium	Original	01-06-1987	21-10-1989
			Amending Instrument (a)	24-06-2009	24-12-2012

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains		Amending Instrument (b)	13-03-2014	N/A
13	Arrangement between His Majesty's Government and the Government of British Honduras for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	(British Honduras) Belize	Original	19-12-1947	21-01-1948
			Amending instrument (a)	08-04-1968	06-04-1969
			Amending instrument (b)	12-12-1973	12-12-1973
14	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Bolivia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Bolivia	Original	03-11-1994	23-10-1995
15	Convention between the United Kingdom of Great Britain and Northern Ireland and Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income	Yugoslavia (Bosnia & Herzegovnia)	Original	06-11-1981	16-09-1982
16	Convention between the Government of the United Kingdom of Great Britain and Northern 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 and Capital Gains	Botswana	Original	09-09-2005	04-09-2006
17	Arrangement between His Majesty's Government and the Government of Brunei for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Brunei	Original	08-12-1950	08-12-1950
			Amending instrument (a)	04-03-1968	20-11-1968
			Amending instrument (b)	12-12-1973	12-12-1973
			Amending instrument (c)	11-12-2012	19-12-2003
18	Convention between the United Kingdom of Great Britain and Northern Ireland and the Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Bulgaria	Original	26-03-2015	15-12-2015
19	Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Union of Burma for the Avoidance of Double Taxation	Burma	Original	13-03-1950	26-02-1952
			Amending instrument (a)	04-04-1951	26-02-1952

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	and the Prevention of Fiscal Evasion with respect to Taxes on Income				
20	Convention between the Government of the United Kingdom of Great Britain and Northern 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	08-09-1978	17-12-1980
			Amending Instrument (a)	15-04-1980	18-12-1980
			Amending Instrument (b)	16-10-1985	23-12-1985
			Amending Instrument (c)	07-05-2003	04-05-2004
			Amending Instrument (d)	21-07-2014	18-12-2014
			Amending instrument (e)	11-08-2015	21-12-2016
21	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Chile for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Chile	Original	12-07-2003	21-12-2004
22	Agreement between the Government of the United Kingdom of Great Britain and Northern 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 and on Capital Gains	China	Original	27-06-2011	13-12-2013
			Amending Instrument (a)	27-02-2013	13-12-2013
23	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of the Ivory Coast for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Côte d'Ivoire	Original	26-06-1985	24-01-1987
24	Agreement between the United Kingdom of Great Britain and Northern Ireland and 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	15-01-2015	19-11-2015
25	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic	Cyprus	Original	20-06-1974	18-03-1975

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income		Amending Instrument (a)	02-04-1980	15-12-1980
26	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Czech and Slovak Federal Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Czechoslovakia (Czech Republic)	Original	05-11-1990	20-12-1991
27	Convention between the Government of the United Kingdom of Great Britain and Northern 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 and Capital Gains	Denmark	Original	11-11-1980	17-12-1980
			Amending Instrument (a)	01-07-1991	19-12-1991
			Amending Instrument (b)	15-10-1996	20-06-1997
28	Convention between the Government of the United Kingdom of Great Britain and Northern 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	25-04-1977	23-08-1980
29	Convention between the Government of the United Kingdom of Great Britain and Northern 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 on Capital Gains	Estonia	Original	12-05-1994	19-12-1994
30	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Federal Democratic Republic of Ethiopia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Ethiopia	Original	09-06-2011	21-02-2013
31	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland	Faroes	Original	20-06-2007	03-06-2008

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	and the Government of the Faroes for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains				
323 4	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Fiji for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Fiji	Original	21-11-1975	27-08-1976
323 3	Convention between the Government of the United Kingdom of Great Britain and Northern 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	Finland	Original	17-07-1969	05-02-1970
			Amending Instrument (a)	17-05-1973	27-06-1974
			Amending Instrument (b)	16-11-1979	25-04-1981
			Amending Instrument (c)	01-10-1985	20-02-1987
			Amending Instrument (d)	26-09-1991	23-12-1991
			Amending Instrument (e)	31-07-1996	08-08-1997
333 4	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	France	Original	19-06-2008	18-12-2009
343 5	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of The Gambia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Gambia	Original	20-05-1980	05-07-1982
353 6	Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Georgia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Georgia	Original	13-07-2004	11-10-2005
			Amending Instrument (a)	03-02-2010	17-12-2010
36		Germany	Original	30-03-2010	30-12-2010

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	Convention between the United Kingdom of Great Britain and Northern Ireland and the Federal Republic of Germany for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital		Amending Instrument (a)	17-03-2014	29-12-2015
37	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of 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	20-01-1993	10-08-1994
38	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Greece for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Greece	Original	25-06-1953	15-01-1954
39	Arrangement between His Majesty's Government and the Government of Grenada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Grenada	Original	04-03-1949	02-05-1949
			Amending instrument (a)	25-07-1968	14-12-1968
40	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Co-operative Republic of Guyana for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Guyana	Original	31-08-1992	18-12-1992
41	Agreement between the Government of the United Kingdom of Great Britain and Northern 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 and on Capital Gains	Hong Kong	Original	21-06-2010	20-12-2010

42	Convention between the United Kingdom of Great Britain and Northern Ireland and the Republic of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Hungary	Original	07-09-2011	28-12-2011
43	Convention between the United Kingdom of Great Britain and Northern Ireland and Iceland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Iceland	Original	17-12-2013	10-11-2014
44	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	India	Original	25-01-1993	25-10-1993 ¹
			Amending Instrument (a)	30-10-2012	27-12-2013
45	Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Indonesia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Indonesia	Original	05-04-1993	14-04-1994
46	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Ireland	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
47	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Israel	Original	26-09-1962	13-02-1963
			Amending Instrument (a)	20-04-1970	25-03-1971
48	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Italian Republic for the Avoidance of Double Taxation and the Prevention of Fiscal	Italy	Original	21-10-1988	31-12-1990

¹ The United Kingdom understands that India considers that the Convention entered into force on 26 October 1993.

	Evasion with respect to Taxes on Income				
49	Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Jamaica for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Jamaica	Original	16-03-1973	31-12-1973
50	Convention between the United Kingdom of Great Britain and Northern Ireland and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Japan	Original	02-02-2006	12-10-2006
			Amending Instrument (a)	17-12-2013	12-12-2014
51	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Hashemite Kingdom of Jordan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Jordan	Original	22-07-2001	24-03-2002
52	Convention between the Government of the United Kingdom of Great Britain and Northern 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 and Capital Gains	Kazakhstan	Original	21-03-1994	15-07-1996
			Amending Instrument (a)	18-09-1997	02-11-1998
53	Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Kenya for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Kenya	Original	31-07-1973	30-09-1977
			Amending Instrument (a)	20-01-1976	30-09-1977
54	Arrangement between His Majesty's Government and the Government of the Gilbert and Ellice Islands Colony for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	(Gilbert and Ellice Islands Colony) Kiribati	Original	10-05-1950	10-05-1950
			Amending instrument (a)	04-03-1968	23-10-1968
			Amending instrument (b)	25-07-1974	25-07-1974
55	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Korea for the Avoidance of Double	Republic of Korea	Original	25-10-1996	30-12-1996

	Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains				
56	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Kosovo for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Kosovo	Original	04-06-2015	16-12-2015
57	Agreement between the United Kingdom of Great Britain and Northern Ireland and the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Kuwait	Original	23-02-1999	01-07-2000
58	Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kyrgyz Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Kyrgyzstan	Original	13-06-2017	n/a
58 59	Convention between the Government of the United Kingdom of Great Britain and Northern 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 on Capital Gains	Latvia	Original	08-05-1996	30-12-1996
59 60	Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Lesotho for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Lesotho	Original	03-11-2016	n/a
60 61	Convention between the United Kingdom of Great Britain and Northern Ireland and the Great Socialist Peoples Libyan Arab Jamahiriya for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital Gains	Libya	Original	17-11-2008	08-03-2010

<u>616</u> <u>2</u>	Convention between the United Kingdom of Great Britain and Northern Ireland and the Principality of Liechtenstein for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Liechtenstein	Original	11-06-2012	19-12-2012
<u>626</u> <u>3</u>	Convention between the Government of the United Kingdom of Great Britain and Northern 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 on Capital Gains	Lithuania	Original	19-03-2001	04-02-2002
			Amending Instrument (a)	21-05-2002	28-11-2002
<u>636</u> <u>4</u>	Convention between the United Kingdom of Great Britain and Northern 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	24-05-1967	03-07-1968
			Amending Instrument (a)	18-07-1978	21-05-1980
			Amending Instrument (b)	28-01-1983	19-03-1984
			Amending Instrument (c)	02-07-2009	28-04-2010
<u>646</u> <u>5</u>	Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Macedonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital Gains	Macedonia	Original	08-11-2006	08-08-2007
<u>656</u> <u>6</u>	Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Federation of Rhodesia and Nyasaland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	(Federation of Rhodesia and Nyasaland) Malawi	Original	25-11-1955	24-04-1956
			Amending instrument (a)	02-04-1968	13-09-1968
			Amending instrument (b)	10-02-1978	14-03-1979
<u>666</u> <u>7</u>	Agreement between the Government of the United Kingdom of Great Britain and Northern 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	10-12-1996	08-07-1998
			Amending Instrument (a)	22-09-2009	28-12-2010
<u>676</u> <u>8</u>	Convention between the United Kingdom of Great Britain and Northern Ireland and Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with	Malta	Original	12-05-1994	27-03-1995

	respect to Taxes on Income and Capital Gains				
686 9	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Mauritius for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Mauritius	Original	11-02-1981	19-10-1981
			Amending Instrument (a)	23-10-1986	26-10-1987
			Amending Instrument (b)	27-03-2003	22-10-2003
			Amending Instrument (c)	10-01-2011	13-10-2011
697 0	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of 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	02-06-1994	15-12-1994
			Amending Instrument (a)	23-04-2009	18-01-2011
707 1	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Moldova for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Moldova	Original	08-11-2007	30-10-2008
717 2	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Mongolia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Mongolia	Original	23-04-1996	04-12-1996
727 3	Convention between the United Kingdom of Great Britain and Northern Ireland and Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income	Yugoslavia (Montenegro)	Original	06-11-1981	16-09-1982
737 4	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Morocco	Original	08-09-1981	29-11-1990
747 5	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland	(South Africa) Namibia	Original	28-05-1962	27-09-1962

	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		Amending instrument (a)	08-08-1962	19-12-1962
			Amending instrument (b)	14-06-1967	27-11-1967
757 <u>6</u>	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Netherlands	Original	26-09-2008	25-12-2010
			Amending Instrument (a)	12-06-2013	31-01-2014
767 <u>7</u>	Convention between the Government of the United Kingdom of Great Britain and Northern 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	04-08-1983	16-03-1984
			Amending Instrument (a)	22-12-1983	22-12-1983
			Amending Instrument (b)	04-11-2003	23-07-2004
			Amending Instrument (c)	07-11-2007	28-08-2008
777 <u>8</u>	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Federal Republic of Nigeria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Nigeria	Original	09-06-1987	27-12-1987
787 <u>9</u>	Convention between the United Kingdom of Great Britain and Northern 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 Gains	Norway	Original	14-03-2013	17-12-2013
798 <u>0</u>	Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Sultanate of Oman for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Incomes and Capital Gains	Oman	Original	23-02-1998	09-11-1998
			Amending instrument (a)	26-11-2009	09-01-2011
808 <u>1</u>	Convention between the United Kingdom of Great Britain and Northern Ireland and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with	Pakistan	Original	24-11-1986	08-12-1987

	respect to Taxes on Income and Capital Gains				
818 2	Convention between the United Kingdom of Great Britain and Northern 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 on Capital Gains	Panama	Original	29-07-2013	12-12-2013
828 3	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Independent State of Papua New Guinea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Papua New Guinea	Original	17-09-1991	20-12-1991
838 4	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Philippines	Original	10-06-1976	22-01-1978
848 5	Convention between the United Kingdom of Great Britain and Northern Ireland and the Republic of Poland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Poland	Original	20-07-2006	27-12-2006
858 6	Convention between the United Kingdom of Great Britain and Northern Ireland and Portugal for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Portugal	Original	27-03-1968	17-01-1969
868 7	Agreement between the Government of the United Kingdom of Great Britain and Northern 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 on Capital Gains	Qatar	Original	25-06-2009	15-10-2010
			Amending Instrument (a)	20-10-2010	27-07-2011
878 8	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Socialist	Romania	Original	18-09-1975	22-11-1976

	Republic of Romania for the Avoidance of Double Taxation with respect to Taxes on Income and Capital Gains				
888 9	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Russian Federation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Russia	Original	15-02-1994	18-04-1997
899 0	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Saudi Arabia for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income and on Capital	Saudi Arabia	Original	31-10-2007	01-01-2009
909 1	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Senegal for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Senegal	Original	26-02-2015	30-03-2016
919 2	Convention between the United Kingdom of Great Britain and Northern Ireland and Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income	Yugoslavia (Serbia)	Original	06-11-1981	16-09-1982
929 3	Arrangement between His Majesty's Government and the Government of Sierra Leone for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Sierra Leone	Original	19-12-1947	16-02-1948
			Amending instrument (a)	18-03-1968	16-01-1969
939 4	Agreement between the Government of the United Kingdom of Great Britain and Northern 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 and Capital Gains	Singapore	Original	12-02-1997	19-12-1997
			Amending Instrument (a)	24-08-2009	08-01-2011
			Amending Instrument (b)	15-02-2012	27-12-2012
949 5	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Czech and Slovak Federal Republic for the Avoidance of Double Taxation and	Czechoslovakia (Slovak Republic)	Original	05-11-1990	20-12-1991

	the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains				
959 6	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Slovenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Slovenia	Original	13-11-2007	11-09-2008
969 7	Arrangement between His Majesty's Government and the Government of the British Solomon Islands Protectorate for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	British Solomon Islands Protectorate (Solomon Islands)	Original	10-05-1950	10-05-1950
			Amending instrument (a)	08-04-1968	24-01-1969
			Amending instrument (b)	25-07-1974	25-07-1974
979 8	Convention between the Government of the United Kingdom of Great Britain and Northern 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 on Capital Gains	South Africa	Original	04-07-2002	17-12-2002
			Amending Instrument (a)	08-11-2010	13-10-2011
989 9	Convention between the United Kingdom of Great Britain and Northern 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 on Capital	Spain	Original	14-03-2013	12-06-2014
991 00	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Democratic Socialist Republic of Sri Lanka for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Sri Lanka	Original	21-06-1979	21-05-1980
100 101	Arrangement between His Majesty's Government and the Government of the Presidency of St. Christopher and Nevis for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	(The Presidency of St. Christopher and Nevis) St. Kitts and Nevis	Original	19-12-1947	28-01-1948
101 102	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the	Sudan	Original	08-03-1975	08-10-1977

	Democratic Republic of the Sudan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital				
102 103	Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Swaziland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Swaziland	Original	26-11-1968	18-03-1969
103 104	Convention between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Sweden	Original	26-03-2015	20-12-2015
104 105	Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Republic of Tajikistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Tajikistan	Original	01-07-2014	16-03-2015
105 106	Convention between the Government of the United Kingdom of Great Britain and Northern 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	Thailand	Original	18-02-1981	20-11-1981
106 107	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Republic of Trinidad and Tobago for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Trinidad and Tobago	Original	31-12-1982	22-12-1983
107 108	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Tunisian Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Tunisia	Original	15-12-1982	20-01-1984

108 109	Agreement between the United Kingdom of Great Britain and Northern 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	19-02-1986	26-10-1988
109 110	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Turkmenistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital Gains	Turkmenistan	Original	09-06-2016	19-12-2016
110 111	Arrangement between His Majesty's Government and the Government of the Gilbert and Ellice Islands Colony for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	(Gilbert and Ellice Islands Colony) Tuvalu	Original	10-05-1950	10-05-1950
Amending instrument (a)			04-03-1968	23-10-1968	
Amending instrument (b)			25-07-1974	25-07-1974	
111 112	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Uganda for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Uganda	Original	23-12-1992	21-12-1993
112 113	Convention between the Government of the United Kingdom of Great Britain and Northern 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	10-02-1993	11-08-1993
			Amending instrument (a)	09-10-2017	N/A
114	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Tax Evasion and Avoidance with respect to Taxes on Income and on Capital Gains	United Arab Emirates	Original	12-04-2016	25-12-2016
113 115	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with	United States of America	Original	24-07-2001	31-03-2003
			Amending instrument (a)	19-07-2002	31-03-2003

	respect to Taxes on Income and on Capital Gains				
114 116	Convention between the United Kingdom of Great Britain and Northern Ireland and the Oriental Republic of Uruguay for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Uruguay	Original	24-02-2016	14-11-2016
115 117	Convention between the Government of the United Kingdom of Great Britain and Northern 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 Capital Gains	Uzbekistan	Original	15-10-1993	10-06-1994
116 118	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Venezuela for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Venezuela	Original	11-03-1996	31-12-1996
117 119	Agreement between the Government of United Kingdom of Great Britain and Northern Ireland and 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 and Capital Gains	Vietnam	Original	09-04-1994	15-12-1994
118 120	Agreement between the Government of United Kingdom of Great Britain and Northern Ireland and the Government 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	04-02-2014	20-07-2015
119 121	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Zimbabwe for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Zimbabwe	Original	19-10-1982	11-02-1983

Article 3 – Transparent Entities

Reservation

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

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 3(6) of the Convention, the United Kingdom of Great Britain and Northern Ireland considers that the following agreements contain a provision described in Article 3(4) that is not subject to a reservation under Article 3(5)(c) through (e). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
4	Argentina	Article 4(1), second sentence
5	Armenia	Article 24
21	Chile	Article 4(4)
31	Faroese	Article 23(2) and Protocol (2)
3334	France	Article 4(5)
44	India	Article 4(1)(b)
50	Japan	Article 4(5)
6465	Macedonia	Article 23(2)
7071	Moldova	Article 23(2)
7576	Netherlands	Article 22(3)
9899	Spain	Article 4(4)
103104	Sweden	Article 1(2)
113	Ukraine	Article 1(2) (after amendment by Article 2 of (a))
113115	USA	Article 1(8)
114116	Uruguay	Article 4(3)

Article 4 – Dual Resident Entities

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 4(4) of the Convention, the United Kingdom of Great Britain and Northern 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) and (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	Algeria	Article 4(3)
3	Antigua & Barbuda	The following text from Paragraph 2(1)(g): ‘and a company shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom and as resident in Antigua if its business is managed and controlled in Antigua;’
4	Argentina	Article 4(3)
5	Armenia	Article 4(3)
6	Australia	Article 4(4)
7	Azerbaijan	Article 4(3)
8	Bahrain	Article 4(4)
9	Bangladesh	Article 4(3)
10	Barbados	Article 4(3)
11	Belarus	Article 4(2)
12	Belgium	Article 4(3)
13	Belize	The following text from Paragraph 2(1)(g): ‘and a company shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom and as resident in the Colony if its business is managed and controlled in the Colony;’
14	Bolivia	Article 4(3)
15	Bosnia & Herzegovnia	Article 4(3)
16	Botswana	Article 4(3)
17	Brunei	The following text from Paragraph 2(1)(g): ‘and a company shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom and as resident in Brunei if its

		business is managed and controlled in Brunei;'
18	Bulgaria	Article 4(4)
19	Burma	The following text from Article II(1)(g): 'and a company shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom and as resident in Burma if its business is managed and controlled in Burma;'
20	Canada	Article 4(3)
21	Chile	Article 4(3)
22	China	Article 4(3)
23	Côte d'Ivoire	Article 4(3)
24	Croatia	Article 4(3)
25	Cyprus	Article 4(3)
26	Czech Republic	Article 4(3)
27	Denmark	Article 4(3)
28	Egypt	Article 4(3)
29	Estonia	Article 4(3)
30	Ethiopia	Article 4(3)
31	Faroës	Article 4(4)
31 32	Fiji	Article 4(3)
32 33	Finland	Article 4(3)
33 34	France	Article 4(3)
34 35	Gambia	Article 4(2)
35 36	Georgia	Article 4(3)
36	Germany	Article 4(3)
37	Ghana	Article 4(3)
38	Greece	The following text from Article II(1)(g): 'and a company shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom and as resident in Greece if its business is managed and controlled in Greece;'
39	Grenada	The following text from Paragraph 2(1)(g): 'and a company shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom and as resident in Grenada if its business is managed and controlled in Grenada;'
40	Guyana	Article 4(3)
41	Hong Kong	Article 4(3)
42	Hungary	Article 4(4)

43	Iceland	Article 4(3)
44	India	Article 4(3)
45	Indonesia	Article 4(3)
46	Ireland	Article 4(3)
47	Israel	Article II(1)(h)(iii)
48	Italy	Article 4(3)
49	Jamaica	Article 3(3)
50	Japan	Article 4(3)
51	Jordan	Article 4(3)
52	Kazakhstan	Article 4(3)
53	Kenya	Article 4(3)
54	Kiribati	The following text from Paragraph 2(1)(g): 'and a company shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom and as resident in the Colony if its business is managed and controlled in the Colony;'
55	Korea	Article 4(3)
56	Kosovo	Article 4(4)
57	Kuwait	Article 4(4)
58	Kyrgyzstan	Article 4(3)
5859	Latvia	Article 4(3)
5960	Lesotho	Article 4(3)
6061	Libya	Article 4(3)
6162	Liechtenstein	Article 4(4)
6263	Lithuania	Article 4(3)
6364	Luxembourg	Article IV(3)
6465	Macedonia	Article 4(3)
6566	Malawi	The following text from Article II(1)(g): 'and a company shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom and as resident in Malawi if its business is managed and controlled in Malawi;'
6667	Malaysia	Article 4(3)
6768	Malta	Article 4(3)
6869	Mauritius	Article 4(3)
6970	Mexico	Article 4(3)
7071	Moldova	Article 4(4)
7172	Mongolia	Article 4(3)
7273	Montenegro	Article 4(3)
7374	Morocco	Article 4(3)
7475	Namibia	Article II(1)(h)(iii)
7576	Netherlands	Article 4(4)
7677	New Zealand	Article 4(3)
7778	Nigeria	Article 4(3)

7879	Norway	Article 4(4)
7980	Oman	Article 4(3)
8081	Pakistan	Article 4(3)
8182	Panama	Article 4(3)
8283	Papua New Guinea	Article 4(4) and (5)
8384	Philippines	Article 4(3)
8485	Poland	Article 4(3)
8586	Portugal	Article 4(3)
8687	Qatar	Article 4(4)
8788	Romania	Article 4(3)
8889	Russia	Article 4(3)
8990	Saudi Arabia	Article 4(3)
9091	Senegal	Article 4(4)
9192	Serbia	Article 4(3)
9293	Sierra Leone	The following text from Paragraph 2(1)(g): 'and a company shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom and as resident in Sierra Leone if its business is managed and controlled in Sierra Leone.'
9394	Singapore	Article 4(3)
9495	Slovak Republic	Article 4(3)
9596	Slovenia	Article 4(3)
9697	Solomon Islands	The following text from Paragraph 2(1)(g): 'and a company shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom and as resident in the Protectorate if its business is managed and controlled in the Protectorate.'
9798	South Africa	Article 4(3)
9899	Spain	Article 4(3)
99100	Sri Lanka	Article 4(3)
100101	St. Kitts and Nevis	The following text from Paragraph 2(1)(g): 'and a company shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom and as resident in the Presidency if its business is managed and controlled in the Presidency.'
101102	Sudan	Article 4(3)
102103	Swaziland	Article 4(3)

103104	Sweden	Article 4(3)
104105	Tajikistan	Article 4(3)
105106	Thailand	Article 4(3)
106107	Trinidad and Tobago	Article 4(3)
107108	Tunisia	Article 4(3)
108109	Turkey	Article 4(3)
109110	Turkmenistan	Article 4(4)
110111	Tuvalu	The following text from Paragraph 2(1)(g): 'and a company shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom and as resident in the Colony if its business is managed and controlled in the Colony;'
111112	Uganda	Article 4(3)
112113	Ukraine	Article 4(3); Article 4(4) (after amendment by Article 5 of (a))
113	United Arab Emirates	Article 4(4)
114115	USA	Article 4(5)
115116	Uruguay	Article 4(4)
116117	Uzbekistan	Article 4(3)
117118	Venezuela	Article 4(4)
118119	Vietnam	Article 4(3)
119120	Zambia	Article 4(3)
120121	Zimbabwe	Article 4(3)

Article 6 – Purpose of a Covered Tax Agreement

Reservation

Pursuant to Article 6(4) of the Convention, the United Kingdom of Great Britain and Northern Ireland reserves the right for Article 6(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. The following agreement(s) contain(s) preamble language that is within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
<u>113</u>	<u>Ukraine</u>	<u>Intending to eliminate double taxation with respect to the taxes covered by this Convention 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 Convention for the indirect benefit of residents of third States); (after amendment by Article 1 of (a))</u>

Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, the United Kingdom of Great Britain and Northern Ireland hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the United Kingdom of Great Britain and Northern 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 and on capital;
2	Algeria	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion and tax fraud with respect to taxes on income and on capital;
4	Argentina	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;
5	Armenia	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;

6	Australia	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,
7	Azerbaijan	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;
8	Bahrain	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;
9	Bangladesh	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;
10	Barbados	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;
11	Belarus	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital gains;
12	Belgium	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,
14	Bolivia	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;
15	Bosnia & Herzegovnia	Desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income;
16	Botswana	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;
18	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 on capital gains
20	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,
21	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 on capital gains;
22	China	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,
23	Côte d'Ivoire	Désireux de conclure une convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et les gains en capital;
24	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;
25	Cyprus	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
26	Czech Republic	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital gains;

27	Denmark	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
28	Egypt	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;
29	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 on capital gains;
30	Ethiopia	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;
31	Faroes	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;
3132	Fiji	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
3233	Finland	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital;
3334	France	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains;
3435	Gambia	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;
3536	Georgia	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;
36	Germany	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
37	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;
38	Greece	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
40	Guyana	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 the encouragement of international trade and investment;
41	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 and on capital gains;
42	Hungary	<The United Kingdom of Great Britain and Northern Ireland and Republic of Hungary,> 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	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 gains,

44	India	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
45	Indonesia	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;
46	Ireland	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	Israel	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
48	Italy	Desiring to conclude a new Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income;
49	Jamaica	Desiring to conclude and agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
50	Japan	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,
51	Jordan	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;
52	Kazakhstan	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;
53	Kenya	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;
55	Korea	DESIRING to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
56	Kosovo	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;
57	Kuwait	Desiring to promote their mutual economic relations by removing fiscal obstacles through the conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
58	Kyrgyzstan	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;
5859	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 on capital gains;
5960	Lesotho	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;
6061	Libya	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;

6162	Liechtenstein	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 <have agreed as follows:>
6263	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 on capital gains;
6364	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;
6465	Macedonia	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;
6566	Malawi	<The Government of the United Kingdom of Great Britain and Northern Ireland and the Governor General of the Federation of Rhodesia and Nyasaland acting with the advice of the Executive Council of the Federation, that is to say, the Government of the Federation of Rhodesia and Nyasaland,> desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
6667	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
6768	Malta	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
6869	Mauritius	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;
6970	Mexico	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
7071	Moldova	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;
7172	Mongolia	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 and with a view to promoting economic co-operation between the two countries;
7273	Montenegro	Desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income;
7374	Morocco	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;
7475	Nambia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
7576	Netherlands	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains;
7677	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;

7778	Nigeria	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;
7879	Norway	<The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of 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 gains,
7980	Oman	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,
8081	Pakistan	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;
8182	Panama	<The United Kingdom of Great Britain and Northern Ireland and the Republic of 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 on capital gains, <have agreed as follows:>
8283	Papua New Guinea	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
8384	Philippines	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;
8485	Poland	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;
8586	Portugal	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
8687	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 on capital gains;
8788	Romania	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital gains;
8889	Russia	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;
8990	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 and on capital;
9091	Senegal	Désireux de conclure une convention en vue d'éviter la double imposition et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur les gains en capital;
9192	Serbia	Desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income;
9394	Singapore	Desiring to conclude a new Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
9495	Slovak Republic	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital gains;

9596	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;
9798	South Africa	<The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of South Africa desiring to promote and strengthen the economic relations between the two countries >by the conclusion of a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,
9899	Spain	<The United Kingdom of Great Britain and Northern Ireland, and the Kingdom of 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 on Capital, <have agreed as follows:>
99100	Sri Lanka	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;
101102	Sudan	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital;
102103	Swaziland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
103104	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 on capital gains;
104105	Tajikistan	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;
105106	Thailand	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
106107	Trinidad and Tobago	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
107108	Tunisia	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;
108109	Turkey	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;
109110	Turkmenistan	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;
111112	Uganda	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;
112113	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; (before amendment by Article 1 of (a))

114	United Arab Emirates	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion and avoidance with respect to taxes on income and capital gains.
113115	USA	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,
114116	Uruguay	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
115117	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 capital gains;
116118	Venezuela	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;
117119	Vietnam	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;
118120	Zambia	<The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Zambia> 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 <have agreed as follows:>
119121	Zimbabwe	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, the United Kingdom of Great Britain and Northern 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	Algeria
3	Antigua & Barbuda
4	Argentina
5	Armenia
6	Australia
7	Azerbaijan
8	Bahrain
9	Bangladesh
10	Barbados
12	Belgium
13	Belize
14	Bolivia
15	Bosnia & Herzegovina
16	Botswana
17	Brunei
18	Bulgaria

19	Burma
20	Canada
21	Chile
22	China
23	Côte d'Ivoire
24	Croatia
25	Cyprus
27	Denmark
28	Egypt
29	Estonia
30	Ethiopia
31	Faroes
3132	Fiji
3233	Finland
3334	France
3435	Gambia
3536	Georgia
36	Germany
37	Ghana
38	Greece
39	Grenada
40	Guyana
41	Hong Kong
42	Hungary
43	Iceland
44	India
45	Indonesia
46	Ireland
47	Israel
48	Italy
49	Jamaica
50	Japan
51	Jordan
52	Kazakhstan
53	Kenya
54	Kiribati
55	Korea
56	Kosovo
57	Kuwait
58	Kyrgyzstan
5859	Latvia
5960	Lesotho
6061	Libya
6162	Liechtenstein
6263	Lithuania
6364	Luxembourg
6465	Macedonia
6566	Malawi
6667	Malaysia
6768	Malta
6870	Mauritius
6970	Mexico

7071	Moldova
7172	Mongolia
7273	Montenegro
7374	Morocco
7475	Namibia
7576	Netherlands
7677	New Zealand
7778	Nigeria
7879	Norway
7980	Oman
8081	Pakistan
8182	Panama
8283	Papua New Guinea
8384	Philippines
8485	Poland
8586	Portugal
8687	Qatar
8788	Romania
8889	Russia
8990	Saudi Arabia
9091	Senegal
9192	Serbia
9293	Sierra Leone
9394	Singapore
9495	Slovak Republic
9596	Slovenia
9697	Solomon Islands
9798	South Africa
9899	Spain
99100	Sri Lanka
100101	St. Kitts and Nevis
101102	Sudan
102103	Swaziland
103104	Sweden
104105	Tajikistan
105106	Thailand
106107	Trinidad and Tobago
107108	Tunisia
108109	Turkey
109110	Turkmentsitan
110111	Tuvalu
111112	Uganda
112113	Ukraine (before amendment by Article 1 of (a))
114	United Arab Emirates
113115	USA
114116	Uruguay
115117	Uzbekistan
116118	Venezuela
117119	Vietnam
118120	Zambia
119121	Zimbabwe

Article 7 – Prevention of Treaty Abuse

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(b) of the Convention, the United Kingdom of Great Britain and Northern Ireland hereby chooses to apply Article 7(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the United Kingdom of Great Britain and Northern 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
1	Albania	Articles 10(6), 11(6), 12(5) and 20(4)
2	Algeria	Articles 10(6), 11(8), 12(7) and 20(5)
3	Antigua & Barbuda	Paragraph 6(3)
4	Argentina	Articles 11(9), 12(7) and 21(4)
5	Armenia	Articles 10(6), 11(8), 12(7) and 21(4)
6	Australia	Articles 10(7), 11(9), 12(7) and 20(5)
7	Azerbaijan	Articles 11(9), 12(7), 21(3) and 23(2)
8	Bahrain	Articles 10(6), 11(7), and 12(5)
10	Barbados	Articles 10(7), 11(5), 12(5) and 20(5)
12	Belgium	Articles 10(8), 11(8), 12(6), 22(5) and 23(4)
13	Belize	Paragraph 6(3)
14	Bolivia	Articles 11(8) and 12(7)
16	Botswana	Articles 10(6), 11(7), 12(7), 13(7) and 22(5)
17	Brunei	Paragraph 6(6)
18	Bulgaria	Articles 10(7), 11(8), 12(7) and 20(5)
20	Canada	Articles 10(8), 11(9) and 12(8)
21	Chile	Articles 10(6), 11(7), 12(7) and 20(5)
22	China	Articles 10(7), 11(8), 12(7) and 21(4)
24	Croatia	Articles 10(7), 11(7), 12(6) and 21(4)
25	Cyprus	Article 12(6)
27	Denmark	Articles 10(6), 11(6) and 12(5)
29	Estonia	Articles 11(9), 12(7), 22(3) and 24(2)
30	Ethiopia	Articles 10(6), 11(8) and 12(7)

31	Faroes	Articles 10(7), 11(5), 12(5) and 20(5)
3233	Finland	Articles 11(4), 12(6) and 13(6)
3334	France	Articles 11(6), 12(5), 13(5) and 23(4)
3536	Georgia	Articles 10(6), 11(5), 12(5) and 21(4)
36	Germany	Articles 10(6), 11(5), 12(5) and 21(5)
37	Ghana	Articles 10(7), 11(9), 12(7) and 17(8)
39	Grenada	Paragraph 6(3)
40	Guyana	Articles 12(9), 13(7) and 14(7)
41	Hong Kong	Articles 10(6), 11(7), 12(7) and 20(6)
42	Hungary	Articles 10(6), 11(5), 12(5) and 20(4)
43	Iceland	Articles 10(8), 11(5), 12(8) and 20(5)
44	India	Articles 11(6), 12(11), 13(9) and 28C
45	Indonesia	Articles 11(9) and 12(7)
46	Ireland	Articles 12(5) and 20(3)
47	Israel	Article VI(6)
48	Italy	Article 10(5) and 11(9)
49	Jamaica	Article 9(10)
50	Japan	Articles 10(10), 11(7), 12(6) and 21(5)
51	Jordan	Articles 10(6), 11(8), 12(7) and 22(4)
52	Kazakhstan	Articles 11(9), 12(8), 21(3) and 23(2)
54	Kiribati	Paragraph 6(6)
55	Korea	Articles 10(6), 10(7), 11(10), 11(11), 12(7), 12(8), 22(4) and 22(5)
56	Kosovo	Articles 10(6), 11(5), 12(5) and 20(5)
57	Kuwait	Articles 10(6), 11(5), 12(7) and 22(4), Protocol (4)
58	Kyrgyzstan	Articles 10(6), 11(7), 12(6) and 21(5)
5859	Latvia	Articles 11(8), 12(7), 22(4) and 24(2)
5960	Lesotho	Articles 10(8), 11(8), 12(7) and 20(5)
6061	Libya	Articles 11(6), 12(5) and 13(5)
6162	Liechtenstein	Articles 10(6), 11(5), 12(5) and 20(5)
6263	Lithuania	Articles 10(6), 11(8), 12(7), 22(4) and 25(2)
6364	Luxembourg	Article X(3)(d)

6465	Macedonia	Articles 10(7), 11(8), 12(5) and 20(5)
6566	Malawi	Article VI(6)
6667	Malaysia	Articles 10(6), 11(7) and 12(7)
6768	Malta	Articles 11(7), 12(7) and 21(3)
6869	Mauritius	Article 11(8)
6970	Mexico	Articles 10(6), 11(11), 12(7) and 21(5)
7071	Moldova	Articles 10(6), 11(8), 12(7) and 20(4)
7172	Mongolia	Articles 10(6), 11(10), 12(7), 22(4) and 25(2)
7576	Netherlands	Articles 10(3), 11(5), 12(5) and 20(4)
7677	New Zealand	Articles 11(6), 12(9), 13(7), 21A(5) and 22(5)
7778	Nigeria	Articles 10(6), 11(8), 12(6) and 22(5)
7879	Norway	Articles 10(7), 11(5), 12(5) and 20(5)
7980	Oman	Articles 10(6), 11(5), 12(7) and 21(4)
8182	Panama	Articles 10(10), 11(9), 12(7) and 20(4)
8283	Papua New Guinea	Article 12(10)
8485	Poland	Articles 10(6), 11(8), 12(7) and 21(4)
8687	Qatar	Articles 10(6), 11(7) and 12(7)
8889	Russia	Articles 11(6) and 12(5)
8990	Saudi Arabia	Article 28
9091	Senegal	Articles 10(8), 11(8), 12(7) and 20(5)
9293	Sierra Leone	Paragraph 6(3)
9394	Singapore	Articles 10(7), 10(8), 11(9), 11(10), 12(8) and 12(9)
9596	Slovenia	Articles 10(6), 11(8), 12(7) and 21(4)
9697	Solomon Islands	Paragraph 6(6)
9798	South Africa	Articles 10(6), 11(5) and 12(5)
9899	Spain	Article 23(2)
99100	Sri Lanka	Article 11(11)
100101	St. Kitts and Nevis	Paragraph 6(3)
101102	Sudan	Articles 10(6) and 11(8)
103104	Sweden	Articles 10(6), 11(5), 12(5) and 20(5)
104105	Tajikistan	Articles 10(7), 11(8), 12(7) and 20(5)
106107	Trinidad and Tobago	Article 23(5)
109110	Turkmenistan	Articles 10(6), 11(8), 12(7) and 20(5)
110111	Tuvalu	Paragraph 6(6)

112113	Ukraine	Articles 11(7) and 12(5); Article 23 (after amendment by Article 9 of (a))
114	United Arab Emirates	Articles 10(6), 11(8) and 12(5)
113115	USA	Articles 3(1)(n), 7(5) (second sentence), 10(9), 11(7), 12(5) and 22(4)
114116	Uruguay	Article 23
115117	Uzbekistan	Articles 11(9), 12(7), 21(3) and 23(2)
116118	Venezuela	Articles 10(7), 11(7), 12(7) and 21(5)
117119	Vietnam	Articles 11(7) and 12(7)
118120	Zambia	Articles 10(6), 11(8), 12(7) and 21(5)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, the United Kingdom of Great Britain and Northern Ireland reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

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)(a) of the Convention, the United Kingdom of Great Britain and Northern Ireland reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

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

Reservation

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

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 11(4) of the Convention, the United Kingdom of Great Britain and Northern Ireland considers that the following agreements contain a provision described in Article 11(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
6	Australia	Article 24
7	Azerbaijan	Article 24
12	Belgium	Article 28(5)
20	Canada	Article 27(3)
45	Indonesia	Article 22
50	Japan	Protocol paragraph (2)
52	Kazakhstan	Article 24
57	Kuwait	Article 25
5859	Latvia	Article 25
6061	Libya	Article 24
6263	Lithuania	Article 26
6465	Macedonia	Protocol (2)
6768	Malta	Article 24(1)
6970	Mexico	Article 23
7172	Mongolia	Article 3(3)
7576	Netherlands	Article 22(2) & (4)
7980	Oman	Article 24
9596	Slovenia	Article 24
112113	Ukraine	Article 24; Article 1(3) (after amendment by Article 2 of (a))
113115	USA	Article 1(4)
115117	Uzbekistan	Article 24
116118	Venezuela	Article 24

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Reservation

Pursuant to Article 12(4) of the Convention, the United Kingdom of Great Britain and Northern Ireland reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

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

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(8) of the Convention, the United Kingdom of Great Britain and Northern Ireland considers that the following agreements contain a provision described in Article 13(5)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 5(4)
2	Algeria	Article 5(5)
3	Antigua & Barbuda	The following text from Paragraph 2(1)(k): 'The fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise.'
4	Argentina	Article 5(4)
5	Armenia	Article 5(4)
6	Australia	Article 5(5)
7	Azerbaijan	Article 5(4)
8	Bahrain	Article 5(5)
9	Bangladesh	Article 5(3)
10	Barbados	Article 5(4)
11	Belarus	Article 5(2)
12	Belgium	Article 5(4)
13	Belize	The following text from Paragraph 2(1)(k): 'The fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise.'
14	Bolivia	5(4)
15	Bosnia & Herzegovnia	Article 5(3)
16	Botswana	5(4)
17	Brunei	The following text from Paragraph 2(1)(k): 'The fact that an enterprise of one of the territories maintains in the other territory a fixed place of

		business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise.'
18	Bulgaria	Article 5(4)
19	Burma	The following text from Article II(1)(k): 'The fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise.'
20	Canada	Article 5(3)
21	Chile	Article 5(4)
22	China	Article 5(4)
23	Côte d'Ivoire	Article 5(3)
24	Croatia	Article 5(4)
25	Cyprus	Article 5(3)
26	Czech Republic	Article 5(3)
27	Denmark	Article 5(4)
28	Egypt	Article 5(3)
29	Estonia	Article 5(4)
30	Ethiopia	Article 5(5)
31	Faroes	Article 5(5)
31 32	Fiji	Article 5(3)
32 33	Finland	Article 5(3)
33 34	France	Article 5(4)
34 35	Gambia	Article 5(3)
35 36	Georgia	Article 5(4)
36	Germany	Article 5(4)
37	Ghana	Article 5(3)
38	Greece	Article II(1)(k)(ii)
39	Grenada	The following text from Paragraph 2(1)(k): 'The fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise.'
40	Guyana	Article 5(4)

41	Hong Kong	Article 5(5)
42	Hungary	Article 5(4)
43	Iceland	Article 5(4)
44	India	Article 5(3)
45	Indonesia	Article 5(4)
46	Ireland	Article 5(3)
47	Israel	Article II(1)(k)(iii)
48	Italy	Article 5(3)
49	Jamaica	Article 4(3)
50	Japan	Article 5(4)
51	Jordan	Article 5(4)
52	Kazakhstan	Article 5(4)
53	Kenya	Article 5(3)
54	Kiribati	The following text from Paragraph 2(1)(k): 'The fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise.'
55	Korea	Article 5(4)
56	Kosovo	Article 5(4)
57	Kuwait	Article 5(5)
58	Kyrgyzstan	Article 5(5)
5859	Latvia	Article 5(4)
5960	Lesotho	Article 5(4)
6061	Libya	Article 5(4)
6162	Liechtenstein	Article 5(4)
6263	Lithuania	Article 5(4)
6364	Luxembourg	Article V(3)
6465	Macedonia	Article 5(4)
6566	Malawi	Article II(1)(k)(ii)
6667	Malaysia	Article 5(3)
6768	Malta	Article 5(3)
6869	Mauritius	Article 5(4)
6970	Mexico	Article 5(4)
7071	Moldova	Article 5(4)
7172	Mongolia	Article 5(4)
7273	Montenegro	Article 5(3)
7374	Morocco	Article 5(3)
7475	Namibia	Article II(1)(k)(iii)
7576	Netherlands	Article 5(4)
7677	New Zealand	Article 5(4)
7778	Nigeria	Article 5(3)
7879	Norway	Article 5(5)
7980	Oman	Article 5(4)
8081	Pakistan	Article 5(4)

8182	Panama	Article 5(6)
8283	Papua New Guinea	Article 5(5)
8384	Philippines	Article 5(4)
8485	Poland	Article 5(4)
8586	Portugal	Article 5(3)
8687	Qatar	Article 5(5)
8788	Romania	Article 5(3)
8889	Russia	Article 5(4)
8990	Saudi Arabia	Article 5(4)
9091	Senegal	Article 5(5)
9192	Serbia	Article 5(3)
9293	Sierra Leone	The following text from Paragraph 2(1)(k): 'The fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise.'
9394	Singapore	Article 5(5)
9495	Slovak Republic	Article 5(3)
9596	Slovenia	Article 5(4)
9697	Solomon Islands	The following text from Paragraph 2(1)(k): 'The fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise.'
9798	South Africa	Article 5(4)
9899	Spain	Article 5(4)
99100	Sri Lanka	Article 5(3)
100101	St. Kitts and Nevis	The following text from Paragraph 2(1)(k): 'The fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise.'

101102	Sudan	Article 5(3)
102103	Swaziland	Article 5(3)
103104	Sweden	Article 5(4)
104105	Tajikistan	Article 5(4)
105106	Thailand	Article 5(3)
106107	Trinidad and Tobago	Article 5(4)
107108	Tunisia	Article 5(3)
108109	Turkey	Article 5(4)
109110	Turkmenistan	Article 5(4)
110111	Tuvalu	The following text from Paragraph 2(1)(k): 'The fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise.'
111112	Uganda	Article 5(4)
112113	Ukraine	Article 5(4)
114	United Arab Emirates	Article 5(4)
113115	USA	Article 5(4)
114116	Uruguay	Article 5(4)
115117	Uzbekistan	Article 5(4)
116118	Venezuela	Article 5(3)
117119	Vietnam	Article 5(4)
118120	Zambia	Article 5(4)
119121	Zimbabwe	Article 5(4)

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, the United Kingdom of Great Britain and Northern Ireland 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, the United Kingdom of Great Britain and Northern 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 25(1) (first sentence)
2	Algeria	Article 23(1) (first sentence)
4	Argentina	Article 26(1)
5	Armenia	Article 26(1) (first sentence)
6	Australia	Article 26(1)
7	Azerbaijan	Article 26(1)
8	Bahrain	Article 23(1)
9	Bangladesh	Article 24(1)
10	Barbados	Article 24(1) (first sentence)
11	Belarus	Article 22(1)
12	Belgium	Article 25(1) (first sentence)
14	Bolivia	Article 25(1)
15	Bosnia & Herzegovnia	Article 24(1)
16	Botswana	Article 26(1)
18	Bulgaria	Article 24(1) (first sentence)
20	Canada	Article 23(1) (first sentence)
21	Chile	Article 23(1)
22	China	Article 25(1)
23	Côte d'Ivoire	Article 25(1)
24	Croatia	Article 24(1) (first sentence)
25	Cyprus	Article 27(1)
26	Czech Republic	Article 24(1)
27	Denmark	Article 24(1)
28	Egypt	Article 24(1)
29	Estonia	Article 27(1)
30	Ethiopia	Article 24(1) (first sentence)
31	Faroes	Article 25(1)
31 3132	Fiji	Article 25(1)
32 3233	Finland	Article 28(1)
33 3334	France	Article 26(1) (first sentence)
34 3435	Gambia	Article 22(1)
35 3536	Georgia	Article 26(1)
36 36	Germany	Article 26(1) (first sentence)
37	Ghana	Article 27(1)
40	Guyana	Article 26(1)
41	Hong Kong	Article 23(1) (first sentence)
42	Hungary	Article 25(1)
43	Iceland	Article 23(1) (first sentence)
44	India	Article 27(1)
45	Indonesia	Article 24(1)
46	Ireland	Article 24(1)
48	Italy	Article 26(1)
50	Japan	Article 25(1) (first sentence)

51	Jordan	Article 25(1)
52	Kazakhstan	Article 26(1)
53	Kenya	Article 29(1)
55	Korea	Article 26(1)
56	Kosovo	Article 24(1) (first sentence)
57	Kuwait	Article 27(1)
58	Kyrgyzstan	Article 24(1) (first sentence)
5859	Latvia	Article 27(1)
5960	Lesotho	Article 24(1) (first sentence)
6061	Libya	Article 26(1)
6162	Liechtenstein	Article 24(1) (first sentence)
6263	Lithuania	Article 28(1)
6364	Luxembourg	Article XXVII(1)
6465	Macedonia	Article 25(1) (first sentence)
6667	Malaysia	Article 27(1)
6768	Malta	Article 26(1)
6869	Mauritius	Article 27(1)
6970	Mexico	Article 26(1)
7071	Moldova	Article 25(1) (first sentence)
7172	Mongolia	Article 27(1)
7273	Montenegro	Article 24(1)
7374	Morocco	Article 24(1)
7576	Netherlands	Article 25(1) (first sentence)
7677	New Zealand	Article 24(1)
7778	Nigeria	Article 24(1)
7879	Norway	Article 27(1) (first sentence)
7980	Oman	Article 26(1)
8081	Pakistan	Article 25(1)
8182	Panama	Article 23(1) (first sentence)
8283	Papua New Guinea	Article 26(1)
8384	Philippines	Article 23(1) (first sentence)
8485	Poland	Article 25(1) (first sentence)
8586	Portugal	Article 24(1)
8687	Qatar	Article 23(1)
8788	Romania	Article 26(1)
8889	Russia	Article 25(1)
8990	Saudi Arabia	Article 25(1) (first sentence)
9091	Senegal	Article 24(1) (first sentence)
9192	Serbia	Article 24(1)
9394	Singapore	Article 26(1)
9495	Slovak Republic	Article 24(1)
9596	Slovenia	Article 27(1)
9798	South Africa	Article 24(1)
9899	Spain	Article 25(1) (first sentence)
99100	Sri Lanka	Article 23(1)
101102	Sudan	Article 26(1)
102103	Swaziland	Article 24(1)
103104	Sweden	Article 23(1) (first sentence)
104105	Tajikistan	Article 23(1) (first sentence)
105106	Thailand	Article 25(1)
106107	Trinidad and Tobago	Article 25(1)
107108	Tunisia	Article 24(1)

108109	Turkey	Article 25(1)
109110	Turkmenistan	Article 23(1) (first sentence)
111112	Uganda	Article 25(1)
112113	Ukraine	Article 26(1) (before amendment by paragraph 1 of Article 11 of (a))
114	United Arab Emirates	Article 23(1) (first sentence)
113115	USA	Article 26(1) (first sentence)
114116	Uruguay	Article 25(1) (first sentence)
115117	Uzbekistan	Article 26(1)
116118	Venezuela	Article 25(1)
117119	Vietnam	Article 24(1)
118120	Zambia	Article 25(1) (first sentence)
119121	Zimbabwe	Article 25

Pursuant to Article 16(6)(b)(i) of the Convention, the United Kingdom of Great Britain and Northern Ireland considers that the following agreement contains 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
8990	Saudi Arabia	Article 25(1) (second sentence)

Pursuant to Article 16(6)(b)(ii) of the Convention, the United Kingdom of Great Britain and Northern 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 25(1) (second sentence)
2	Algeria	Article 23(1) (second sentence)
5	Armenia	Article 26(1) (second sentence)
10	Barbados	Article 24(1) (second sentence)
12	Belgium	Article 25(1) (second sentence)
18	Bulgaria	Article 24(1) (second sentence)
20	Canada	Article 23(1) (second sentence)
24	Croatia	Article 24(1) (second sentence)
3334	France	Article 26(1) (second sentence)
36	Germany	Article 26(1) (second sentence)
41	Hong Kong	Article 23(1) (second sentence)
43	Iceland	Article 23(1) (second sentence)
50	Japan	Article 25(1) (second sentence)
56	Kosovo	Article 24(1) (second sentence)
58	Kyrgyzstan	Article 24(1) (second sentence)
5960	Lesotho	Article 24(1) (second sentence)
6162	Liechtenstein	Article 24(1) (second sentence)

6465	Macedonia	Article 25(1) (second sentence)
7071	Moldova	Article 25(1) (second sentence)
7576	Netherlands	Article 25(1) (second sentence)
7879	Norway	Article 27(1) (second sentence)
7980	Oman	Exchange of Notes (8)
8182	Panama	Article 23(1) (second sentence)
8384	Philippines	Article 23(1) (second sentence)
8485	Poland	Article 25(1) (second sentence)
9091	Senegal	Article 24(1) (second sentence)
9899	Spain	Article 25(1) (second sentence)
103104	Sweden	Article 23(1) (second sentence)
104105	Tajikistan	Article 23(1) (second sentence)
109110	Turkmenistan	Article 23(1) (second sentence)
112113	Ukraine	Article 26(1) (second sentence) (after amendment by paragraph 1 of Article 11 of (a))
114	United Arab Emirates	Article 23(1) (second sentence)
113115	USA	Article 26(1) (second sentence)
114116	Uruguay	Article 25(1) (second sentence)
118120	Zambia	Article 25(1) (second sentence)

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, the United Kingdom of Great Britain and Northern Ireland considers that the following agreements do not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
3	Antigua & Barbuda
13	Belize
17	Brunei
19	Burma
38	Greece
39	Grenada
47	Israel
49	Jamaica
54	Kiribati
6566	Malawi
7475	Namibia
9293	Sierra Leone
9697	Solomon Islands
100101	St. Kitts and Nevis
110111	Tuvalu

Pursuant to Article 16(6)(c)(ii) of the Convention, the United Kingdom of Great Britain and Northern Ireland 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
3	Antigua & Barbuda
4	Argentina
5	Armenia
6	Australia
7	Azerbaijan
8	Bahrain
9	Bangladesh
11	Belarus
13	Belize
14	Bolivia
15	Bosnia & Herzegovnia
16	Botswana
17	Brunei
19	Burma
21	Chile
23	Côte d'Ivoire
24	Croatia
25	Cyprus
26	Czech Republic
27	Denmark
28	Egypt
29	Estonia
30	Ethiopia
31	Faroës
3132	Fiji
3233	Finland
3435	Gambia
3536	Georgia
36	Germany
37	Ghana
38	Greece
39	Grenada
40	Guyana
42	Hungary
44	India
45	Indonesia
46	Ireland
47	Israel
48	Italy
49	Jamaica
50	Japan
51	Jordan
52	Kazakhstan
53	Kenya
54	Kiribati
55	Korea
57	Kuwait
5859	Latvia
6263	Lithuania
6364	Luxembourg

6465	Macedonia
6566	Malawi
6667	Malaysia
6768	Malta
6869	Mauritius
6970	Mexico
7071	Moldova
7172	Mongolia
7273	Montenegro
7374	Morocco
7475	Namibia
7576	Netherlands
7677	New Zealand
7778	Nigeria
7980	Oman
8081	Pakistan
8283	Papua New Guinea
8384	Philippines
8485	Poland
8586	Portugal
8687	Qatar
8788	Romania
8889	Russia
8990	Saudi Arabia
9192	Serbia
9293	Sierra Leone
9394	Singapore
9495	Slovak Republic
9596	Slovenia
9697	Solomon Islands
9798	South Africa
9899	Spain
99100	Sri Lanka
100101	St. Kitts and Nevis
101102	Sudan
102103	Swaziland
105106	Thailand
106107	Trinidad and Tobago
107108	Tunisia
108109	Turkey
110111	Tuvalu
111112	Uganda
112113	Ukraine (before amendment by paragraph 2 of Article 11 of (a))
113115	USA
115117	Uzbekistan
116118	Venezuela
117119	Vietnam
119121	Zimbabwe

Pursuant to Article 16(6)(d)(i) of the Convention, the United Kingdom of Great Britain and Northern Ireland considers that the following agreements do not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
3	Antigua & Barbuda
13	Belize
17	Brunei
19	Burma
38	Greece
39	Grenada
47	Israel
49	Jamaica
54	Kiribati
6566	Malawi
7475	Namibia
9293	Sierra Leone
9697	Solomon Islands
100101	St. Kitts and Nevis
110111	Tuvalu

Pursuant to Article 16(6)(d)(ii) of the Convention, the United Kingdom of Great Britain and Northern 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	Antigua & Barbuda
4	Argentina
7	Azerbaijan
9	Bangladesh
11	Belarus
12	Belgium
13	Belize
14	Bolivia
15	Bosnia & Herzegovina
16	Botswana
17	Brunei
19	Burma
21	Chile
23	Côte d'Ivoire
24	Croatia
25	Cyprus
26	Czech Republic
27	Denmark
28	Egypt
29	Estonia
3132	Fiji
3233	Finland
3435	Gambia
37	Ghana

38	Greece
39	Grenada
40	Guyana
44	India
45	Indonesia
46	Ireland
47	Israel
48	Italy
49	Jamaica
51	Jordan
52	Kazakhstan
53	Kenya
54	Kiribati
55	Korea
57	Kuwait
5859	Latvia
6263	Lithuania
6566	Malawi
6667	Malaysia
6768	Malta
6869	Mauritius
6970	Mexico
7071	Moldova
7172	Mongolia
7273	Montenegro
7374	Morocco
7475	Namibia
7677	New Zealand
7778	Nigeria
7980	Oman
8081	Pakistan
8283	Papua New Guinea
8384	Philippines
8485	Poland
8586	Portugal
8788	Romania
8889	Russia
9192	Serbia
9293	Sierra Leone
9495	Slovak Republic
9697	Solomon Islands
99100	Sri Lanka
100101	St. Kitts and Nevis
101102	Sudan
102103	Swaziland
105106	Thailand
106107	Trinidad and Tobago
107108	Tunisia
108109	Turkey
110111	Tuvalu
111112	Uganda

112113	Ukraine (before amendment by paragraph 3 of Article 11 of (a))
115117	Uzbekistan
116118	Venezuela
117119	Vietnam
119121	Zimbabwe

Article 17 – Corresponding Adjustments

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, the United Kingdom of Great Britain and Northern Ireland considers that the following agreements contain 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
1	Albania	Article 9(2)
2	Algeria	Article 9(2)
4	Argentina	Article 9(2)
5	Armenia	Article 9(2)
6	Australia	Article 9(3)
7	Azerbaijan	Article 9(2)
8	Bahrain	Article 9(2)
9	Bangladesh	Article 22(5)
10	Barbados	Article 9(2)
12	Belgium	Article 9(2)
14	Bolivia	Article 9(2)
16	Botswana	Article 9(2)
18	Bulgaria	Article 9(2)
20	Canada	Article 9(2)
21	Chile	Article 9(2)
22	China	Article 9(2)
23	Côte d'Ivoire	Article 9(2)
24	Croatia	Article 9(2)
26	Czech Republic	Article 22(4)
27	Denmark	Article 9(2)
28	Egypt	Article 22(5)
29	Estonia	Article 9(2)
30	Ethiopia	Article 9(2)
31	Faroes	Article 9(2)
31 3132	Fiji	Article 22(5)
32 3233	Finland	Article 10(2)
33 3334	France	Article 10(2)
34 3435	Gambia	Article 20(5)
35 3536	Georgia	Article 9(2)
36 36	Germany	Article 9(2)
37	Ghana	Article 9(2)
40	Guyana	Article 10(2)
41	Hong Kong	Article 9(2)
42	Hungary	Article 9(2)
43	Iceland	Article 9(2)
44	India	Article 10(2)
45	Indonesia	Article 21(5)
46	Ireland	Article 21(4)
49	Jamaica	Article 23(5)
50	Japan	Article 9(2)
51	Jordan	Article 9(2)
52	Kazakhstan	Article 9(2)
55	Korea	Article 9(2)

56	Kosovo	Article 9(2)
57	Kuwait	Article 9(2)
58	Kyrgyzstan	Article 9(2)
5859	Latvia	Article 9(2)
5960	Lesotho	Article 9(2)
6061	Libya	Article 10(2)
6162	Liechtenstein	Article 9(2)
6263	Lithuania	Article 9(2)
6364	Luxembourg	Article XXV(3)
6465	Macedonia	Article 9(2)
6667	Malaysia	Article 9(2)
6768	Malta	Article 9(2)
6869	Mauritius	Article 24(5)
6970	Mexico	Article 9(2)
7071	Moldova	Article 9(2)
7172	Mongolia	Article 9(2)
7576	Netherlands	Article 9(2)
7677	New Zealand	Article 22(4)
7778	Nigeria	Article 9(2)
7879	Norway	Article 9(2)
7980	Oman	Article 9(2)
8081	Pakistan	Article 23(5)
8182	Panama	Article 9(2)
8283	Papua New Guinea	Article 10(2)
8485	Poland	Article 9(2)
8586	Portugal	Article 22(4)
8788	Romania	Article 24(4)
8990	Saudi Arabia	Article 9(2)
9091	Senegal	Article 9(2)
9394	Singapore	Article 9(2)
9495	Slovak Republic	Article 22(4)
9596	Slovenia	Article 9(2)
9798	South Africa	Article 9(2)
9899	Spain	Article 9(2)
99100	Sri Lanka	Article 21(5)
101102	Sudan	Article 23(5)
102103	Swaziland	Article 21(4)
103104	Sweden	Article 9(2)
104105	Tajikistan	Article 9(2)
105106	Thailand	Article 23(5)
107108	Tunisia	Article 22(5)
108109	Turkey	Article 9(2)
109110	Turkmenistan	Article 9(2)
111112	Uganda	Article 23(5)
112113	Ukraine	Article 9(2)
114	United Arab Emirates	Article 9(2)
113115	USA	Article 9(2)
114116	Uruguay	Article 9(2)
115117	Uzbekistan	Article 9(2)
116118	Venezuela	Article 9(2)
117119	Vietnam	Article 9(2)
118120	Zambia	Article 9(2)

[119121](#)

Zimbabwe

Article 9(2)

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, the United Kingdom of Great Britain and Northern Ireland hereby chooses to apply Part VI.

Article 23 – Type of Arbitration Process

Notification of Choice of Optional Provisions

Pursuant to Article 23(4) of the Convention, the United Kingdom of Great Britain and Northern 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, the United Kingdom of Great Britain and Northern Ireland hereby chooses to apply Article 24(2).

Article 26 – Compatibility

Reservation

Pursuant to Article 26(4) of the Convention, the United Kingdom of Great Britain and Northern Ireland reserves the right for Part VI not to apply with respect to the following agreements that already provide for mandatory binding 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
1	Albania	Article 25(5) and (6)
2	Algeria	Article 23(5) and (6)
5	Armenia	Article 26(5) and (6)
8	Bahrain	Article 23(5)
12	Belgium	Article 25(5)
20	Canada	Article 23(6) and (7)
3334	France	Article 26(5)
36	Germany	Article 26(5)
43	Iceland	Article 23(5) and (6)
50	Japan	Article 25(5) and (6) and Protocol (5)
56	Kosovo	Article 24(5) and (6)
5960	Lesotho	Article 24(5) and (6)
6162	Liechtenstein	Article 24(5) and (6)
7576	Netherlands	Article 25(5)
7879	Norway	Article 27(5) and (6)
8687	Qatar	Article 23(5)
104105	Tajikistan	Article 23(5) and (6)
113	Ukraine	Article 26(5) (after amendment by Article 11 of (a))
114116	Uruguay	Article 25(5) and (6)

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 26(1) of the Convention, the United Kingdom of Great Britain and Northern Ireland considers that the following agreements are not within the scope of a reservation under Article 26(4) and contain a provision that provide 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
6970	Mexico	Article 26(5)
9899	Spain	Article 25(5)
103104	Sweden	Article 23(5) and (6)