

## **The United Kingdom of Great Britain and Northern Ireland**

This document contains the list of reservations and notifications to be made by the United Kingdom of Great Britain and Northern Ireland upon deposit of the instrument of ratification, acceptance or approval pursuant to Articles 28(5) and 29(1) 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	<b>Albania</b>	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	<b>Algeria</b>	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	<b>(The Presidency of Antigua) Antigua &amp; Barbuda</b>	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	<b>Argentina</b>	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	<b>Armenia</b>	Original	13-07-2011	21-02-2012
6	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland	<b>Australia</b>	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	<b>Azerbaijan</b>	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	<b>Bahrain</b>	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	<b>Bangladesh</b>	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	<b>Barbados</b>	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 Republic of Belarus for the Elimination of Double Taxation with respect to Taxes on Income and Capital and the Prevention of Tax Avoidance and Evasion	<b>Belarus</b>	Original	26-09-2017	n/a
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	<b>Belgium</b>	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	<b>(British Honduras) Belize</b>	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	<b>Bolivia</b>	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	<b>Yugoslavia (Bosnia &amp; Herzegovnia)</b>	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	<b>Botswana</b>	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	<b>Brunei</b>	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	<b>Bulgaria</b>	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	<b>Burma</b>	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	<b>Canada</b>	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	<b>Chile</b>	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	<b>China</b>	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	<b>Côte d'Ivoire</b>	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	<b>Croatia</b>	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	<b>Cyprus</b>	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	<b>Czechoslovakia (Czech Republic)</b>	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	<b>Denmark</b>	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	<b>Egypt</b>	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	<b>Estonia</b>	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	<b>Ethiopia</b>	Original	09-06-2011	21-02-2013
31	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland	<b>Faroes</b>	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				
32	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	<b>Fiji</b>	Original	21-11-1975	27-08-1976
33	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	<b>Finland</b>	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
34	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	<b>France</b>	Original	19-06-2008	18-12-2009
35	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	<b>Gambia</b>	Original	20-05-1980	05-07-1982
36	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	<b>Georgia</b>	Original	13-07-2004	11-10-2005
			Amending Instrument (a)	03-02-2010	17-12-2010
37	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland	<b>Ghana</b>	Original	20-01-1993	10-08-1994

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	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				
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	<b>Greece</b>	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	<b>Grenada</b>	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	<b>Guyana</b>	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	<b>Hong Kong</b>	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	<b>Hungary</b>	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	<b>Iceland</b>	Original	17-12-2013	10-11-2014



	respect to Taxes on Income and on Capital Gains				
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	<b>India</b>	Original	25-01-1993	25-10-1993 <sup>1</sup>
			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	<b>Indonesia</b>	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	<b>Ireland</b>	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	<b>Israel</b>	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 Evasion with respect to Taxes on Income	<b>Italy</b>	Original	21-10-1988	31-12-1990
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	<b>Jamaica</b>	Original	16-03-1973	31-12-1973
50		<b>Japan</b>	Original	02-02-2006	12-10-2006

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

	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		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	<b>Jordan</b>	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	<b>Kazakhstan</b>	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	<b>Kenya</b>	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	<b>(Gilbert and Ellice Islands Colony) Kiribati</b>	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 Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	<b>Republic of Korea</b>	Original	25-10-1996	30-12-1996
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	<b>Kosovo</b>	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	<b>Kuwait</b>	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	<b>Kyrgyzstan</b>	Original	13-06-2017	n/a
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	<b>Latvia</b>	Original	08-05-1996	30-12-1996
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	<b>Lesotho</b>	Original	03-11-2016	n/a
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	<b>Libya</b>	Original	17-11-2008	08-03-2010
62	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	<b>Liechtenstein</b>	Original	11-06-2012	19-12-2012
63	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	<b>Lithuania</b>	Original	19-03-2001	04-02-2002
			Amending Instrument (a)	21-05-2002	28-11-2002

64	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	<b>Luxembourg</b>	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
65	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	<b>Macedonia</b>	Original	08-11-2006	08-08-2007
66	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	<b>(Federation of Rhodesia and Nyasaland) Malawi</b>	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
67	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	<b>Malaysia</b>	Original	10-12-1996	08-07-1998
			Amending Instrument (a)	22-09-2009	28-12-2010
68	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 respect to Taxes on Income and Capital Gains	<b>Malta</b>	Original	12-05-1994	27-03-1995
69	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	<b>Mauritius</b>	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
			Amending Instrument (d)	28-02-2018	n/a
70	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	<b>Mexico</b>	Original	02-06-1994	15-12-1994
			Amending Instrument (a)	23-04-2009	18-01-2011

	Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains				
71	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	<b>Moldova</b>	Original	08-11-2007	30-10-2008
72	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	<b>Mongolia</b>	Original	23-04-1996	04-12-1996
73	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	<b>Yugoslavia (Montenegro)</b>	Original	06-11-1981	16-09-1982
74	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	<b>Morocco</b>	Original	08-09-1981	29-11-1990
75	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	<b>(South Africa) Namibia</b>	Original	28-05-1962	27-09-1962
			Amending instrument (a)	08-08-1962	19-12-1962
			Amending instrument (b)	14-06-1967	27-11-1967
76	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	<b>Netherlands</b>	Original	26-09-2008	25-12-2010
			Amending Instrument (a)	12-06-2013	31-01-2014
77		<b>New Zealand</b>	Original	04-08-1983	16-03-1984

	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		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
78	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	<b>Nigeria</b>	Original	09-06-1987	27-12-1987
79	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	<b>Norway</b>	Original	14-03-2013	17-12-2013
80	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	<b>Oman</b>	Original	23-02-1998	09-11-1998
			Amending instrument (a)	26-11-2009	09-01-2011
81	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 respect to Taxes on Income and Capital Gains	<b>Pakistan</b>	Original	24-11-1986	08-12-1987
82	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	<b>Panama</b>	Original	29-07-2013	12-12-2013
83	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	<b>Papua New Guinea</b>	Original	17-09-1991	20-12-1991

	Evasion with respect to Taxes on Income				
84	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	<b>Philippines</b>	Original	10-06-1976	22-01-1978
85	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	<b>Poland</b>	Original	20-07-2006	27-12-2006
86	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	<b>Portugal</b>	Original	27-03-1968	17-01-1969
87	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	<b>Qatar</b>	Original	25-06-2009	15-10-2010
			Amending Instrument (a)	20-10-2010	27-07-2011
88	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Socialist Republic of Romania for the Avoidance of Double Taxation with respect to Taxes on Income and Capital Gains	<b>Romania</b>	Original	18-09-1975	22-11-1976
89	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	<b>Russia</b>	Original	15-02-1994	18-04-1997
90	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom	<b>Saudi Arabia</b>	Original	31-10-2007	01-01-2009

	of Saudi Arabia for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income and on Capital				
91	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	<b>Senegal</b>	Original	26-02-2015	30-03-2016
92	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	<b>Yugoslavia (Serbia)</b>	Original	06-11-1981	16-09-1982
93	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	<b>Sierra Leone</b>	Original	19-12-1947	16-02-1948
			Amending instrument (a)	18-03-1968	16-01-1969
94	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	<b>Singapore</b>	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
95	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 the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	<b>Czechoslovakia (Slovak Republic)</b>	Original	05-11-1990	20-12-1991
96	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	<b>Slovenia</b>	Original	13-11-2007	11-09-2008
97	Arrangement between His Majesty's Government and the Government of the British Solomon Islands Protectorate for the Avoidance of	<b>British Solomon Islands Protectorate</b>	Original	10-05-1950	10-05-1950
			Amending instrument (a)	08-04-1968	24-01-1969



	Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	<b>(Solomon Islands)</b>	Amending instrument (b)	25-07-1974	25-07-1974
98	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	<b>South Africa</b>	Original	04-07-2002	17-12-2002
			Amending Instrument (a)	08-11-2010	13-10-2011
99	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	<b>Spain</b>	Original	14-03-2013	12-06-2014
100	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	<b>Sri Lanka</b>	Original	21-06-1979	21-05-1980
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	<b>(The Presidency of St. Christopher and Nevis)</b>	Original	19-12-1947	28-01-1948
102	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the 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	<b>Sudan</b>	Original	08-03-1975	08-10-1977
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	<b>Swaziland</b>	Original	26-11-1968	18-03-1969

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	<b>Sweden</b>	Original	26-03-2015	20-12-2015
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	<b>Tajikistan</b>	Original	01-07-2014	16-03-2015
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	<b>Thailand</b>	Original	18-02-1981	20-11-1981
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	<b>Trinidad and Tobago</b>	Original	31-12-1982	22-12-1983
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	<b>Tunisia</b>	Original	15-12-1982	20-01-1984
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	<b>Turkey</b>	Original	19-02-1986	26-10-1988
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	<b>Turkmenistan</b>	Original	09-06-2016	19-12-2016

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	<b>(Gilbert and Ellice Islands Colony) Tuvalu</b>	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
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	<b>Uganda</b>	Original	23-12-1992	21-12-1993
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	<b>Ukraine</b>	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	<b>United Arab Emirates</b>	Original	12-04-2016	25-12-2016
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 respect to Taxes on Income and on Capital Gains	<b>United States of America</b>	Original	24-07-2001	31-03-2003
			Amending instrument (a)	19-07-2002	31-03-2003
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	<b>Uruguay</b>	Original	24-02-2016	14-11-2016
117	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic	<b>Uzbekistan</b>	Original	15-10-1993	10-06-1994

	of Uzbekistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains		Amending instrument (a)	24-01-2018	01-06-2018
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	<b>Venezuela</b>	Original	11-03-1996	31-12-1996
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	<b>Vietnam</b>	Original	09-04-1994	15-12-1994
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	<b>Zambia</b>	Original	04-02-2014	20-07-2015
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	<b>Zimbabwe</b>	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
11	Belarus	Article 1(2)
21	Chile	Article 4(4)
31	Faroese	Article 23(2) and Protocol (2)
34	France	Article 4(5)
44	India	Article 4(1)(b)
50	Japan	Article 4(5)
65	Macedonia	Article 23(2)
71	Moldova	Article 23(2)
76	Netherlands	Article 22(3)
99	Spain	Article 4(4)
104	Sweden	Article 1(2)
113	Ukraine	Article 1(2) (after amendment by Article 2 of (a))
115	USA	Article 1(8)
116	Uruguay	Article 4(3)
117	Uzbekistan	Article 1(2)

## 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(3)
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	Faroese	Article 4(4)
32	Fiji	Article 4(3)
33	Finland	Article 4(3)
34	France	Article 4(3)
35	Gambia	Article 4(2)
36	Georgia	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)
59	Latvia	Article 4(3)
60	Lesotho	Article 4(3)
61	Libya	Article 4(3)
62	Liechtenstein	Article 4(4)
63	Lithuania	Article 4(3)
64	Luxembourg	Article IV(3)
65	Macedonia	Article 4(3)
66	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;'
67	Malaysia	Article 4(3)
68	Malta	Article 4(3)
69	Mauritius	Article 4(3)
70	Mexico	Article 4(3)
71	Moldova	Article 4(4)
72	Mongolia	Article 4(3)
73	Montenegro	Article 4(3)
74	Morocco	Article 4(3)
75	Namibia	Article II(1)(h)(iii)
76	Netherlands	Article 4(4)
77	New Zealand	Article 4(3)
78	Nigeria	Article 4(3)
79	Norway	Article 4(4)



80	Oman	Article 4(3)
81	Pakistan	Article 4(3)
82	Panama	Article 4(3)
83	Papua New Guinea	Article 4(4) and (5)
84	Philippines	Article 4(3)
85	Poland	Article 4(3)
86	Portugal	Article 4(3)
87	Qatar	Article 4(4)
88	Romania	Article 4(3)
89	Russia	Article 4(3)
90	Saudi Arabia	Article 4(3)
91	Senegal	Article 4(4)
92	Serbia	Article 4(3)
93	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.'
94	Singapore	Article 4(3)
95	Slovak Republic	Article 4(3)
96	Slovenia	Article 4(3)
97	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.'
98	South Africa	Article 4(3)
99	Spain	Article 4(3)
100	Sri Lanka	Article 4(3)
101	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.'
102	Sudan	Article 4(3)
103	Swaziland	Article 4(3)
104	Sweden	Article 4(3)

105	Tajikistan	Article 4(3)
106	Thailand	Article 4(3)
107	Trinidad and Tobago	Article 4(3)
108	Tunisia	Article 4(3)
109	Turkey	Article 4(3)
110	Turkmenistan	Article 4(4)
111	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;'
112	Uganda	Article 4(3)
113	Ukraine	Article 4(3); Article 4(4) (after amendment by Article 5 of (a))
114	United Arab Emirates	Article 4(4)
115	USA	Article 4(5)
116	Uruguay	Article 4(4)
117	Uzbekistan	Article 4(3)
118	Venezuela	Article 4(4)
119	Vietnam	Article 4(3)
120	Zambia	Article 4(3)
121	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
11	Belarus	Intending to conclude a Convention for the elimination of double taxation with respect to taxes on income and on capital 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);
113	Ukraine	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))
117	Uzbekistan	Intending to conclude a Convention for the elimination of double taxation with respect to taxes on income and on capital gains without creating opportunities for nontaxation 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);

### *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	Other	Preamble Text
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Agreement Number	Contracting Jurisdiction	
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;
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 & Herzegovina	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;
32	Fiji	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
33	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;
34	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;
35	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;
36	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;
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;
59	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;
60	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;
61	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;
62	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:>
63	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;
64	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;
65	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;
66	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:>
67	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
68	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;
69	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;
70	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;
71	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;
72	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;
73	Montenegro	Desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income;

74	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;
75	Nambia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
76	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;
77	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;
78	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;
79	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,
80	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,
81	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;
82	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:>
83	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;
84	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;
85	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;
86	Portugal	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
87	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;
88	Romania	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital gains;
89	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;



90	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;
91	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;
92	Serbia	Desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income;
94	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;
95	Slovak Republic	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital gains;
96	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;
98	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,
99	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:>
100	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;
102	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;
103	Swaziland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
104	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;
105	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;
106	Thailand	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
107	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;
108	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;

109	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;
110	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;
112	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;
113	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.
115	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,
116	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
118	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;
119	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;
120	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:>
121	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 & Herzegovnia
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	Faroës
32	Fiji
33	Finland
34	France
35	Gambia
36	Georgia
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
59	Latvia
60	Lesotho
61	Libya
62	Liechtenstein

63	Lithuania
64	Luxembourg
65	Macedonia
66	Malawi
67	Malaysia
68	Malta
70	Mauritius
70	Mexico
71	Moldova
72	Mongolia
73	Montenegro
74	Morocco
75	Namibia
76	Netherlands
77	New Zealand
78	Nigeria
79	Norway
80	Oman
81	Pakistan
82	Panama
83	Papua New Guinea
84	Philippines
85	Poland
86	Portugal
87	Qatar
88	Romania
89	Russia
90	Saudi Arabia
91	Senegal
92	Serbia
93	Sierra Leone
94	Singapore
95	Slovak Republic
96	Slovenia
97	Solomon Islands
98	South Africa
99	Spain
100	Sri Lanka
101	St. Kitts and Nevis
102	Sudan
103	Swaziland
104	Sweden
105	Tajikistan
106	Thailand
107	Trinidad and Tobago
108	Tunisia
109	Turkey
110	Turkmensitan
111	Tuvalu
112	Uganda
113	Ukraine (before amendment by Article 1 of (a))
114	United Arab Emirates

115	USA
116	Uruguay
117	Uzbekistan
118	Venezuela
119	Vietnam
120	Zambia
121	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(8), 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)
11	Belarus	Article 27(3)
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	Faroës	Articles 10(7), 11(5), 12(5) and 20(5)
33	Finland	Articles 11(4), 12(6) and 13(6)
34	France	Articles 11(6), 12(5), 13(5) and 23(4)
36	Georgia	Articles 10(6), 11(5), 12(5) and 21(4)
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 21(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)
59	Latvia	Articles 11(8), 12(7), 22(4) and 24(2)
60	Lesotho	Articles 10(8), 11(8), 12(7) and 20(5)
61	Libya	Articles 11(6), 12(5) and 13(5)
62	Liechtenstein	Articles 10(6), 11(5), 12(5) and 20(5)
63	Lithuania	Articles 10(6), 11(8), 12(7), 22(4) and 25(2)
64	Luxembourg	Article X(3)(d)
65	Macedonia	Articles 10(7), 11(8), 12(5) and 20(5)

66	Malawi	Article VI(6)
67	Malaysia	Articles 10(6), 11(7) and 12(7)
68	Malta	Articles 11(7), 12(7) and 21(3)
69	Mauritius	Article 11(8)
70	Mexico	Articles 10(6), 11(11), 12(7) and 21(5)
71	Moldova	Articles 10(6), 11(8), 12(7) and 20(4)
72	Mongolia	Articles 10(6), 11(10), 12(7), 22(4) and 25(2)
76	Netherlands	Articles 10(3), 11(5), 12(5) and 20(4)
77	New Zealand	Articles 11(6), 12(9), 13(7), 21A(5) and 22(5)
78	Nigeria	Articles 10(6), 11(8), 12(6) and 22(5)
79	Norway	Articles 10(7), 11(5), 12(5) and 20(5)
80	Oman	Articles 10(6), 11(5), 12(7) and 21(4)
82	Panama	Articles 10(10), 11(9), 12(7) and 20(4)
83	Papua New Guinea	Article 12(10)
85	Poland	Articles 10(6), 11(8), 12(7) and 21(4)
87	Qatar	Articles 10(6), 11(7) and 12(7)
89	Russia	Articles 11(6) and 12(5)
90	Saudi Arabia	Article 28
91	Senegal	Articles 10(8), 11(8), 12(7) and 20(5)
93	Sierra Leone	Paragraph 6(3)
94	Singapore	Articles 10(7), 10(8), 11(9), 11(10), 12(8) and 12(9)
96	Slovenia	Articles 10(6), 11(8), 12(7) and 21(4)
97	Solomon Islands	Paragraph 6(6)
98	South Africa	Articles 10(6), 11(5) and 12(5)
99	Spain	Article 23(2)
100	Sri Lanka	Article 11(11)
101	St. Kitts and Nevis	Paragraph 6(3)
102	Sudan	Articles 10(6) and 11(8)
104	Sweden	Articles 10(6), 11(5), 12(5) and 20(5)
105	Tajikistan	Articles 10(7), 11(8), 12(7) and 20(5)
107	Trinidad and Tobago	Article 23(5)
110	Turkmenistan	Articles 10(6), 11(8), 12(7) and 20(5)
111	Tuvalu	Paragraph 6(6)
113	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)



115	USA	Articles 3(1)(n), 7(5) (second sentence), 10(9), 11(7), 12(5) and 22(4)
116	Uruguay	Article 23
117	Uzbekistan	Article 23(2)
118	Venezuela	Articles 10(7), 11(7), 12(7) and 21(5)
119	Vietnam	Articles 11(7) and 12(7)
120	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
11	Belarus	Article 1(3)
12	Belgium	Article 28(5)
20	Canada	Article 27(3)
45	Indonesia	Article 22
50	Japan	Protocol (2)
52	Kazakhstan	Article 24
57	Kuwait	Article 25
59	Latvia	Article 25
61	Libya	Article 24
63	Lithuania	Article 26
65	Macedonia	Protocol (2)
68	Malta	Article 24(1)
70	Mexico	Article 23
72	Mongolia	Article 3(3)
76	Netherlands	Article 22(2) & (4)
80	Oman	Article 24
96	Slovenia	Article 24
113	Ukraine	Article 24; Article 1(3) (after amendment by Article 2 of (a))
115	USA	Article 1(4)
117	Uzbekistan	Article 1(3)
118	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(4)
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	Faroese	Article 5(5)
32	Fiji	Article 5(3)
33	Finland	Article 5(3)
34	France	Article 5(4)
35	Gambia	Article 5(3)
36	Georgia	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)
59	Latvia	Article 5(4)
60	Lesotho	Article 5(4)
61	Libya	Article 5(4)
62	Liechtenstein	Article 5(4)
63	Lithuania	Article 5(4)
64	Luxembourg	Article V(3)
65	Macedonia	Article 5(4)
66	Malawi	Article II(1)(k)(ii)
67	Malaysia	Article 5(3)
68	Malta	Article 5(3)
69	Mauritius	Article 5(4)
70	Mexico	Article 5(4)
71	Moldova	Article 5(4)
72	Mongolia	Article 5(4)
73	Montenegro	Article 5(3)
74	Morocco	Article 5(3)
75	Namibia	Article II(1)(k)(iii)
76	Netherlands	Article 5(4)
77	New Zealand	Article 5(4)
78	Nigeria	Article 5(3)
79	Norway	Article 5(5)
80	Oman	Article 5(4)
81	Pakistan	Article 5(4)
82	Panama	Article 5(6)

83	Papua New Guinea	Article 5(5)
84	Philippines	Article 5(4)
85	Poland	Article 5(4)
86	Portugal	Article 5(3)
87	Qatar	Article 5(5)
88	Romania	Article 5(3)
89	Russia	Article 5(4)
90	Saudi Arabia	Article 5(4)
91	Senegal	Article 5(5)
92	Serbia	Article 5(3)
93	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.'
94	Singapore	Article 5(5)
95	Slovak Republic	Article 5(3)
96	Slovenia	Article 5(4)
97	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.'
98	South Africa	Article 5(4)
99	Spain	Article 5(4)
100	Sri Lanka	Article 5(3)
101	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.'
102	Sudan	Article 5(3)

103	Swaziland	Article 5(3)
104	Sweden	Article 5(4)
105	Tajikistan	Article 5(4)
106	Thailand	Article 5(3)
107	Trinidad and Tobago	Article 5(4)
108	Tunisia	Article 5(3)
109	Turkey	Article 5(4)
110	Turkmenistan	Article 5(4)
111	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.'
112	Uganda	Article 5(4)
113	Ukraine	Article 5(4)
114	United Arab Emirates	Article 5(4)
115	USA	Article 5(4)
116	Uruguay	Article 5(4)
117	Uzbekistan	Article 5(4)
118	Venezuela	Article 5(3)
119	Vietnam	Article 5(4)
120	Zambia	Article 5(4)
121	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)
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	Faroës	Article 25(1)
32	Fiji	Article 25(1)
33	Finland	Article 28(1)
34	France	Article 26(1) (first sentence)
35	Gambia	Article 22(1)
36	Georgia	Article 26(1)
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)
59	Latvia	Article 27(1)
60	Lesotho	Article 24(1) (first sentence)
61	Libya	Article 26(1)
62	Liechtenstein	Article 24(1) (first sentence)
63	Lithuania	Article 28(1)
64	Luxembourg	Article XXVII(1)
65	Macedonia	Article 25(1) (first sentence)
67	Malaysia	Article 27(1)
68	Malta	Article 26(1)
69	Mauritius	Article 27(1)
70	Mexico	Article 26(1)
71	Moldova	Article 25(1) (first sentence)
72	Mongolia	Article 27(1)
73	Montenegro	Article 24(1)
74	Morocco	Article 24(1)
76	Netherlands	Article 25(1) (first sentence)
77	New Zealand	Article 24(1)
78	Nigeria	Article 24(1)
79	Norway	Article 27(1) (first sentence)
80	Oman	Article 26(1)
81	Pakistan	Article 25(1)
82	Panama	Article 23(1) (first sentence)
83	Papua New Guinea	Article 26(1)
84	Philippines	Article 23(1) (first sentence)
85	Poland	Article 25(1) (first sentence)
86	Portugal	Article 24(1)
87	Qatar	Article 23(1)
88	Romania	Article 26(1)
89	Russia	Article 25(1)
90	Saudi Arabia	Article 25(1) (first sentence)
91	Senegal	Article 24(1) (first sentence)
92	Serbia	Article 24(1)
94	Singapore	Article 26(1)
95	Slovak Republic	Article 24(1)
96	Slovenia	Article 27(1)
98	South Africa	Article 24(1)
99	Spain	Article 25(1) (first sentence)
100	Sri Lanka	Article 23(1)
102	Sudan	Article 26(1)
103	Swaziland	Article 24(1)
104	Sweden	Article 23(1) (first sentence)
105	Tajikistan	Article 23(1) (first sentence)
106	Thailand	Article 25(1)
107	Trinidad and Tobago	Article 25(1)
108	Tunisia	Article 24(1)
109	Turkey	Article 25(1)
110	Turkmenistan	Article 23(1) (first sentence)

112	Uganda	Article 25(1)
113	Ukraine	Article 26(1) (before amendment by paragraph 1 of Article 11 of (a))
114	United Arab Emirates	Article 23(1) (first sentence)
115	USA	Article 26(1) (first sentence)
116	Uruguay	Article 25(1) (first sentence)
118	Venezuela	Article 25(1)
119	Vietnam	Article 24(1)
120	Zambia	Article 25(1) (first sentence)
121	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
90	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)
11	Belarus	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)
34	France	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)
60	Lesotho	Article 24(1) (second sentence)
62	Liechtenstein	Article 24(1) (second sentence)
65	Macedonia	Article 25(1) (second sentence)
71	Moldova	Article 25(1) (second sentence)
76	Netherlands	Article 25(1) (second sentence)

79	Norway	Article 27(1) (second sentence)
80	Oman	Exchange of Notes (8)
82	Panama	Article 23(1) (second sentence)
84	Philippines	Article 23(1) (second sentence)
85	Poland	Article 25(1) (second sentence)
91	Senegal	Article 24(1) (second sentence)
99	Spain	Article 25(1) (second sentence)
104	Sweden	Article 23(1) (second sentence)
105	Tajikistan	Article 23(1) (second sentence)
110	Turkmenistan	Article 23(1) (second sentence)
113	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)
115	USA	Article 26(1) (second sentence)
116	Uruguay	Article 25(1) (second sentence)
117	Uzbekistan	Article 26(1) (second sentence)
120	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
66	Malawi
75	Namibia
93	Sierra Leone
97	Solomon Islands
101	St. Kitts and Nevis
111	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
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
30	Ethiopia
31	Faroes
32	Fiji
33	Finland
35	Gambia
36	Georgia
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
59	Latvia
63	Lithuania
64	Luxembourg
65	Macedonia
66	Malawi
67	Malaysia
68	Malta

69	Mauritius
70	Mexico
71	Moldova
72	Mongolia
73	Montenegro
74	Morocco
75	Namibia
76	Netherlands
77	New Zealand
78	Nigeria
80	Oman
81	Pakistan
83	Papua New Guinea
84	Philippines
85	Poland
86	Portugal
87	Qatar
88	Romania
89	Russia
90	Saudi Arabia
92	Serbia
93	Sierra Leone
94	Singapore
95	Slovak Republic
96	Slovenia
97	Solomon Islands
98	South Africa
99	Spain
100	Sri Lanka
101	St. Kitts and Nevis
102	Sudan
103	Swaziland
106	Thailand
107	Trinidad and Tobago
108	Tunisia
109	Turkey
111	Tuvalu
112	Uganda
113	Ukraine (before amendment by paragraph 2 of Article 11 of (a))
115	USA
118	Venezuela
119	Vietnam
121	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
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3	Antigua & Barbuda
13	Belize
17	Brunei
19	Burma
38	Greece
39	Grenada
47	Israel
49	Jamaica
54	Kiribati
66	Malawi
75	Namibia
93	Sierra Leone
97	Solomon Islands
101	St. Kitts and Nevis
111	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
12	Belgium
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
32	Fiji
33	Finland
35	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
59	Latvia
63	Lithuania
66	Malawi
67	Malaysia
68	Malta
69	Mauritius
70	Mexico
71	Moldova
72	Mongolia
73	Montenegro
74	Morocco
75	Namibia
77	New Zealand
78	Nigeria
80	Oman
81	Pakistan
83	Papua New Guinea
84	Philippines
85	Poland
86	Portugal
88	Romania
89	Russia
92	Serbia
93	Sierra Leone
95	Slovak Republic
97	Solomon Islands
100	Sri Lanka
101	St. Kitts and Nevis
102	Sudan
103	Swaziland
106	Thailand
107	Trinidad and Tobago
108	Tunisia
109	Turkey
111	Tuvalu
112	Uganda
113	Ukraine (before amendment by paragraph 3 of Article 11 of (a))
118	Venezuela
119	Vietnam
121	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)
11	Belarus	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	Faroese	Article 9(2)
32	Fiji	Article 22(5)
33	Finland	Article 10(2)
34	France	Article 10(2)
35	Gambia	Article 20(5)
36	Georgia	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)
59	Latvia	Article 9(2)
60	Lesotho	Article 9(2)
61	Libya	Article 10(2)
62	Liechtenstein	Article 9(2)
63	Lithuania	Article 9(2)
64	Luxembourg	Article XXV(3)
65	Macedonia	Article 9(2)
67	Malaysia	Article 9(2)
68	Malta	Article 9(2)
69	Mauritius	Article 24(5)
70	Mexico	Article 9(2)
71	Moldova	Article 9(2)
72	Mongolia	Article 9(2)
76	Netherlands	Article 9(2)
77	New Zealand	Article 22(4)
78	Nigeria	Article 9(2)
79	Norway	Article 9(2)
80	Oman	Article 9(2)
81	Pakistan	Article 23(5)
82	Panama	Article 9(2)
83	Papua New Guinea	Article 10(2)
85	Poland	Article 9(2)
86	Portugal	Article 22(4)
88	Romania	Article 24(4)
90	Saudi Arabia	Article 9(2)
91	Senegal	Article 9(2)
94	Singapore	Article 9(2)
95	Slovak Republic	Article 22(4)
96	Slovenia	Article 9(2)
98	South Africa	Article 9(2)
99	Spain	Article 9(2)
100	Sri Lanka	Article 21(5)
102	Sudan	Article 23(5)
103	Swaziland	Article 21(4)
104	Sweden	Article 9(2)
105	Tajikistan	Article 9(2)
106	Thailand	Article 23(5)
108	Tunisia	Article 22(5)
109	Turkey	Article 9(2)
110	Turkmenistan	Article 9(2)
112	Uganda	Article 23(5)
113	Ukraine	Article 9(2)
114	United Arab Emirates	Article 9(2)
115	USA	Article 9(2)
116	Uruguay	Article 9(2)
117	Uzbekistan	Article 9(2)
118	Venezuela	Article 9(2)
119	Vietnam	Article 9(2)
120	Zambia	Article 9(2)

121	Zimbabwe	Article 9(2)
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**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)
11	Belarus	Article 24(5)
12	Belgium	Article 25(5)
20	Canada	Article 23(6) and (7)
34	France	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)
60	Lesotho	Article 24(5) and (6)
62	Liechtenstein	Article 24(5) and (6)
76	Netherlands	Article 25(5)
79	Norway	Article 27(5) and (6)
87	Qatar	Article 23(5)
105	Tajikistan	Article 23(5) and (6)
113	Ukraine	Article 26(5) (after amendment by Article 11 of (a))
116	Uruguay	Article 25(5) and (6)
117	Uzbekistan	Article 26(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
70	Mexico	Article 26(5)
99	Spain	Article 25(5)
104	Sweden	Article 23(5) and (6)