

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

Status as of 12 February 2019

This document contains a list of signatories and parties to the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting. Under the provisions of the Convention, each jurisdiction is required to provide a list of reservations and notifications (the “MLI Position”) at the time of signature.

The MLI Positions provided for each jurisdiction upon the deposit of the instrument of ratification, acceptance or approval and/or signature are available via the links below.

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

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

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

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force
22	Denmark	07-06-2017		
23	Egypt	07-06-2017		
24	Estonia	29-06-2018		
25	Fiji	07-06-2017		
26	Finland	07-06-2017		
27	France	07-06-2017	26-09-2018	01-01-2019
28	Gabon	07-06-2017		
29	Georgia	07-06-2017		
30	Germany	07-06-2017		
31	Greece	07-06-2017		
32	Guernsey	07-06-2017	12-02-2019	01-06-2019
33	Hong Kong (China)	07-06-2017		
34	Hungary	07-06-2017		
35	Iceland	07-06-2017		
36	India	07-06-2017		
37	Indonesia	07-06-2017		
38	Ireland	07-06-2017	29-01-2019	01-05-2019
39	Isle of Man	07-06-2017	25-10-2017	01-07-2018
40	Israel	07-06-2017	13-09-2018	01-01-2019
41	Italy	07-06-2017		
42	Jamaica	24-01-2018		
43	Japan	07-06-2017	26-09-2018	01-01-2019
44	Jersey	07-06-2017	15-12-2017	01-07-2018
45	Kazakhstan	25-06-2018		
46	Korea	07-06-2017		
47	Kuwait	07-06-2017		
48	Latvia	07-06-2017		
49	Liechtenstein	07-06-2017		
50	Lithuania	07-06-2017	11-09-2018	01-01-2019
51	Luxembourg	07-06-2017		
52	Malaysia	24-01-2018		
53	Malta	07-06-2017	18-12-2018	01-04-2019
54	Mauritius	05-07-2017 ²		
55	Mexico	07-06-2017		

² [Link](#) to the press release issued by Mauritius on 5 July 2017. On 10 October 2018, Mauritius submitted a [draft MLI position](#) to the OECD Secretariat in preparation of Mauritius' definitive MLI Position to be provided upon the deposit of its instrument of ratification.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force
56	Monaco	07-06-2017	10-01-2019	01-05-2019
57	Netherlands	07-06-2017		
58	New Zealand	07-06-2017	27-06-2018	01-10-2018
59	Nigeria	17-08-2017		
60	Norway	07-06-2017		
61	Pakistan	07-06-2017		
62	Panama	24-01-2018		
63	Papua New Guinea	23-01-2019		
64	Peru	27-06-2018		
65	Poland	07-06-2017	23-01-2018	01-07-2018
66	Portugal	07-06-2017		
67	Qatar	04-12-2018		
68	Romania	07-06-2017		
69	Russia	07-06-2017		
70	San Marino	07-06-2017		
71	Saudi Arabia	18-09-2018		
72	Senegal	07-06-2017		
73	Serbia	07-06-2017	05-06-2018	01-10-2018
74	Seychelles	07-06-2017		
75	Singapore	07-06-2017	21-12-2018	01-04-2019
76	Slovak Republic	07-06-2017	20-09-2018	01-01-2019
77	Slovenia	07-06-2017	22-03-2018	01-07-2018
78	South Africa	07-06-2017		
79	Spain	07-06-2017 ³		
80	Sweden	07-06-2017	22-06-2018	01-10-2018
81	Switzerland	07-06-2017		
82	Tunisia	24-01-2018		
83	Turkey	07-06-2017 ⁴		
84	Ukraine	23-07-2018		
85	United Arab Emirates	27-06-2018		
86	United Kingdom	07-06-2017	29-06-2018	01-10-2018
87	Uruguay	07-06-2017		

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

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

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

- Algeria
- Eswatini
- Kenya
- Lebanon
- Oman
- Thailand