

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

**Status as of 29 August 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	Albania	<a href="#">28-05-2019</a>		
2	Andorra	<a href="#">07-06-2017</a>		
3	Argentina	<a href="#">07-06-2017</a>		
4	Armenia	<a href="#">07-06-2017</a>		
5	Australia	<a href="#">07-06-2017</a>	<a href="#">26-09-2018</a>	01-01-2019
6	Austria	<a href="#">07-06-2017</a>	<a href="#">22-09-2017</a>	01-07-2018
7	Barbados	<a href="#">24-01-2018</a>		
8	Belgium	<a href="#">07-06-2017</a>	<a href="#">26-06-2019</a>	01-10-2019
9	Belize	<a href="#">11-01-2019</a>		
10	Bulgaria	<a href="#">07-06-2017</a>		
11	Burkina Faso	<a href="#">07-06-2017</a>		
12	Cameroon	<a href="#">11-07-2017</a>		
13	Canada	<a href="#">07-06-2017</a>	<a href="#">29-08-2019</a>	01-12-2019
14	Chile	<a href="#">07-06-2017</a>		
15	China (People’s Republic of)	<a href="#">07-06-2017</a>		
16	Colombia	<a href="#">07-06-2017</a>		
17	Costa Rica	<a href="#">07-06-2017</a>		
18	Côte d’Ivoire	<a href="#">24-01-2018</a>		
19	Croatia	<a href="#">07-06-2017</a>		
20	Curaçao	<a href="#">20-12-2017</a> <sup>1</sup>	<a href="#">29-03-2019</a>	01-07-2019
21	Cyprus	<a href="#">07-06-2017</a>		

<sup>1</sup> On this date, the Kingdom of Netherlands communicated a provisional list of reservations and notifications in respect of Curaçao and informed the OECD that it intended to deposit, at the time of the deposit of its instrument of acceptance, 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	Czech Republic	<a href="#">07-06-2017</a>		
23	Denmark	<a href="#">07-06-2017</a>		
24	Egypt	<a href="#">07-06-2017</a>		
25	Estonia	<a href="#">29-06-2018</a>		
26	Fiji	<a href="#">07-06-2017</a>		
27	Finland	<a href="#">07-06-2017</a>	<a href="#">25-02-2019</a>	01-06-2019
28	France	<a href="#">07-06-2017</a>	<a href="#">26-09-2018</a>	01-01-2019
29	Gabon	<a href="#">07-06-2017</a>		
30	Georgia	<a href="#">07-06-2017</a>	<a href="#">29-03-2019</a>	01-07-2019
31	Germany	<a href="#">07-06-2017</a>		
32	Greece	<a href="#">07-06-2017</a>		
33	Guernsey	<a href="#">07-06-2017</a>	<a href="#">12-02-2019</a>	01-06-2019
34	Hong Kong (China)	<a href="#">07-06-2017</a>		
35	Hungary	<a href="#">07-06-2017</a>		
36	Iceland	<a href="#">07-06-2017</a>		
37	India	<a href="#">07-06-2017</a>	<a href="#">25-06-2019</a>	01-10-2019
38	Indonesia	<a href="#">07-06-2017</a>		
39	Ireland	<a href="#">07-06-2017</a>	<a href="#">29-01-2019</a>	01-05-2019
40	Isle of Man	<a href="#">07-06-2017</a>	<a href="#">25-10-2017</a>	01-07-2018
41	Israel	<a href="#">07-06-2017</a>	<a href="#">13-09-2018</a>	01-01-2019
42	Italy	<a href="#">07-06-2017</a>		
43	Jamaica	<a href="#">24-01-2018</a>		
44	Japan	<a href="#">07-06-2017</a>	<a href="#">26-09-2018</a>	01-01-2019
45	Jersey	<a href="#">07-06-2017</a>	<a href="#">15-12-2017</a>	01-07-2018
46	Kazakhstan	<a href="#">25-06-2018</a>		
47	Korea	<a href="#">07-06-2017</a>		
48	Kuwait	<a href="#">07-06-2017</a>		
49	Latvia	<a href="#">07-06-2017</a>		
50	Liechtenstein	<a href="#">07-06-2017</a>		
51	Lithuania	<a href="#">07-06-2017</a>	<a href="#">11-09-2018</a>	01-01-2019
52	Luxembourg	<a href="#">07-06-2017</a>	<a href="#">09-04-2019</a>	01-08-2019
53	Malaysia	<a href="#">24-01-2018</a>		
54	Malta	<a href="#">07-06-2017</a>	<a href="#">18-12-2018</a>	01-04-2019
55	Mauritius	<a href="#">05-07-2017</a> <sup>2</sup>		

<sup>2</sup> [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	Mexico	<a href="#">07-06-2017</a>		
57	Monaco	<a href="#">07-06-2017</a>	<a href="#">10-01-2019</a>	01-05-2019
58	Morocco	<a href="#">25-06-2019</a>		
59	Netherlands	<a href="#">07-06-2017</a>	<a href="#">29-03-2019</a>	01-07-2019
60	New Zealand	<a href="#">07-06-2017</a>	<a href="#">27-06-2018</a>	01-10-2018
61	Nigeria	<a href="#">17-08-2017</a>		
62	Norway	<a href="#">07-06-2017</a>	<a href="#">17-07-2019</a>	01-11-2019
63	Pakistan	<a href="#">07-06-2017</a>		
64	Panama	<a href="#">24-01-2018</a>		
65	Papua New Guinea	<a href="#">23-01-2019</a>		
66	Peru	<a href="#">27-06-2018</a>		
67	Poland	<a href="#">07-06-2017</a>	<a href="#">23-01-2018</a>	01-07-2018
68	Portugal	<a href="#">07-06-2017</a>		
69	Qatar	<a href="#">04-12-2018</a>		
70	Romania	<a href="#">07-06-2017</a>		
71	Russian Federation	<a href="#">07-06-2017</a>	<a href="#">18-06-2019</a>	01-10-2019
72	San Marino	<a href="#">07-06-2017</a>		
73	Saudi Arabia	<a href="#">18-09-2018</a>		
74	Senegal	<a href="#">07-06-2017</a>		
75	Serbia	<a href="#">07-06-2017</a>	<a href="#">05-06-2018</a>	01-10-2018
76	Seychelles	<a href="#">07-06-2017</a>		
77	Singapore	<a href="#">07-06-2017</a>	<a href="#">21-12-2018</a>	01-04-2019
78	Slovak Republic	<a href="#">07-06-2017</a>	<a href="#">20-09-2018</a>	01-01-2019
79	Slovenia	<a href="#">07-06-2017</a>	<a href="#">22-03-2018</a>	01-07-2018
80	South Africa	<a href="#">07-06-2017</a>		
81	Spain	<a href="#">07-06-2017</a> <sup>3</sup>		
82	Sweden	<a href="#">07-06-2017</a>	<a href="#">22-06-2018</a>	01-10-2018
83	Switzerland	<a href="#">07-06-2017</a>	<a href="#">29-08-2019</a>	01-12-2019
84	Tunisia	<a href="#">24-01-2018</a>		
85	Turkey	<a href="#">07-06-2017</a> <sup>4</sup>		
86	Ukraine	<a href="#">23-07-2018</a>	<a href="#">08-08-2019</a>	01-12-2019
87	United Arab Emirates	<a href="#">27-06-2018</a>	<a href="#">29-05-2019</a>	01-09-2019
88	United Kingdom	<a href="#">07-06-2017</a>	<a href="#">29-06-2018</a>	01-10-2018
89	Uruguay	<a href="#">07-06-2017</a>		

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

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

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

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