

**MALTA'S RESERVATIONS AND NOTIFICATIONS UNDER THE MULTILATERAL CONVENTION  
TO IMPLEMENT TAX TREATY RELATED MEASURES TO PREVENT BASE EROSION AND  
PROFIT SHIFTING**

**MALTA**

**Status of List of Reservations and Notifications upon Deposit of the Instrument of Ratification,  
Acceptance or Approval**

This document contains the list of reservations and notifications made by Malta as confirmed upon deposit of the instrument of ratification, acceptance or approval pursuant to Articles 28(6) and 29(3) of the Convention.

**Article 2 – Interpretation of Terms**

***Notification - Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, Malta 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	CONVENTION BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE REPUBLIC OF ALBANIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	ALBANIA	Original	02-05-2000	23-11-2000
2	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MALTA AND THE GOVERNMENT OF THE PRINCIPALITY OF ANDORRA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	ANDORRA	Original	20-09-2016	27-09-2017
3	AGREEMENT BETWEEN MALTA AND AUSTRALIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	AUSTRALIA	Original	09-05-1984	20-05-1985
4	CONVENTION BETWEEN THE REPUBLIC OF MALTA AND THE REPUBLIC OF AUSTRIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	AUSTRIA	Original	29-05-1978	13-07-1979
5	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MALTA 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	AZERBAIJAN	Original	29-04-2016	27-12-2016
6	CONVENTION BETWEEN THE GOVERNMENT OF MALTA 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	BAHRAIN	Original	12-04-2010	28-02-2012
7	CONVENTION BETWEEN MALTA AND BARBADOS FOR THE AVOIDANCE OF DOUBLE	BARBADOS	Original	5-12-2001	19-06-2002
			Amending Instrument	25-09-2013	30-04-2014

	TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME				
8	AGREEMENT BETWEEN THE STATE OF MALTA AND THE KINGDOM OF BELGIUM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION	BELGIUM	Original	28-06-1974	03-01-1975
			Amending Instrument (a)	23-06-1993	17-10-2002
			Amending Instrument (b)	19-01-2010	n/a
9	AGREEMENT BETWEEN THE REPUBLIC OF MALTA AND CANADA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	CANADA	Original	25-07-1986	20-05-1987
10	AGREEMENT BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA FOR THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	CHINA	Original	23-10-2010	25-08-2011
11	AGREEMENT BETWEEN THE REPUBLIC OF MALTA AND THE REPUBLIC OF CROATIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	CROATIA	Original	21-10-1998	22-08-1999
12	DOUBLE TAXATION RELIEF (TAXES ON INCOME) (THE KINGDOM OF THE NETHERLANDS) IN RESPECT OF CURACAO	CURACAO	Original	18-11-2015	n/a
13	AGREEMENT BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE REPUBLIC OF CYPRUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	CYPRUS	Original	22-10-1993	11-08-1994
14	CONVENTION BETWEEN MALTA AND THE CZECH REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	CZECH REPUBLIC	Original	21-06-1996	06-06-1997

15	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF DENMARK AND THE GOVERNMENT OF THE REPUBLIC OF MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	DENMARK	Original	13-07-1998	28-12-1998
16	CONVENTION BETWEEN THE REPUBLIC OF MALTA AND THE ARAB REPUBLIC OF EGYPT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	EGYPT	Original	20-02-1999	07-04-2001
17	CONVENTION BETWEEN THE GOVERNMENT OF MALTA 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	ESTONIA	Original	03-05-2001	22-01-2003
18	AGREEMENT BETWEEN MALTA AND THE REPUBLIC OF FINLAND FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	FINLAND	Original	30-10-2000	30-12-2001
19	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MALTA 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 CAPITAL	FRANCE	Original	25-07-1977	01-10-1979
			Amending Instrument (a)	08-07-1994	01-09-1997
			Amending Instrument (b)	29-08-2008	01-06-2010
20	AGREEMENT BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF GEORGIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	GEORGIA	Original	23-10-2009	30-12-2009
21	AGREEMENT BETWEEN MALTA AND THE FEDERAL REPUBLIC OF GERMANY FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	GERMANY	Original	08-03-2001	27-12-2001
			Amending Instrument (a)	17-06-2010	19-05-2011

22	CONVENTION BETWEEN MALTA AND THE HELLENIC REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	GREECE	Original	13-10-2006	30-08-2008
23	AGREEMENT BETWEEN THE GOVERNMENT OF MALTA AND THE STATES OF GUERNSEY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	GUERNSEY	Original	12-03-2012	10-03-2013
24	AGREEMENT BETWEEN THE GOVERNMENT OF MALTA 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	HONG KONG	Original	08-11-2011	18-07-2012
25	AGREEMENT BETWEEN MALTA AND THE REPUBLIC OF HUNGARY FOR THE AVOIDANCE OF DOUBLE TAXATION	HUNGARY	Original	06-08-1991	29-11-1992
26	CONVENTION BETWEEN ICELAND AND MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	ICELAND	Original	23-09-2004	19-04-2006
27	AGREEMENT BETWEEN THE GOVERNMENT OF MALTA 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	INDIA	Original	08-04-2013	07-02-2014
28	CONVENTION BETWEEN MALTA AND IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	IRELAND	Original	14-11-2008	15-01-2009

29	AGREEMENT BETWEEN MALTA AND THE ISLE OF MAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	ISLE OF MAN	Original	23-10-2009	26-02-2010
30	CONVENTION BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE STATE OF ISRAEL FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	ISRAEL	Original	28-07-2011	08-12-2013
31	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MALTA AND THE GOVERNMENT OF THE REPUBLIC OF ITALY FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF FISCAL EVASION	ITALY	Original	16-07-1981	08-05-1985
			Amending Instrument (a)	13-03-2009	24-11-2010
32	CONVENTION BETWEEN MALTA AND JERSEY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	JERSEY	Original	25-01-2010	19-07-2010
33	CONVENTION BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE HASHEMITE KINGDOM OF JORDAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	JORDAN	Original	16-04-2009	13-10-2010
34	CONVENTION BETWEEN THE REPUBLIC OF MALTA AND THE REPUBLIC OF KOREA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	KOREA	Original	25-03-1997	21-03-1998
35	CONVENTION BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE STATE OF KUWAIT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	KUWAIT	Original	24-07-2002	19-03-2004

36	CONVENTION BETWEEN THE GOVERNMENT OF MALTA 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	LATVIA	Original	22-05-2000	24-10-2000
37	CONVENTION BETWEEN MALTA AND LEBANON FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	LEBANON	Original	23-02-1999	10-02-2000
			Amending Instrument (a)	16-04-2009	23-03-2010
38	CONVENTION BETWEEN MALTA AND THE GREAT SOCIALIST PEOPLE'S LIBYAN ARAB JAMAHIRIYA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	LIBYA	Original	28-12-2008	20-05-2010
39	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MALTA AND THE GOVERNMENT OF THE PRINCIPALITY OF LIECHTENSTEIN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	LIECHTENSTEIN	Original	27-09-2013	01-07-2014
40	CONVENTION BETWEEN THE GOVERNMENT OF MALTA 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	LITHUANIA	Original	17-05-2001	02-02-2004
41	CONVENTION BETWEEN MALTA AND THE GRAND DUCHY OF LUXEMBOURG FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	LUXEMBOURG	Original	29-04-1994	14-02-1996
			Amending Instrument (a)	30-11-2011	11-07-2013
42	CONVENTION BETWEEN MALTA AND MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION	MALAYSIA	Original	03-10-1995	01-09-2000



43	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MALTA AND THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	MAURITIUS	Original	15-10-2014	23-04-2015
44	CONVENTION BETWEEN THE UNITED MEXICAN STATES AND MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	MEXICO	Original	17-12-2012	09-08-2014
45	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MALTA AND THE GOVERNMENT OF THE REPUBLIC OF MOLDOVA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAX ON INCOME	MOLDOVA	Original	10-04-2014	17-06-2015
46	CONVENTION BETWEEN MALTA AND MONTENEGRO FOR THE AVOIDANCE OF DOUBLE TAXATION	MONTENEGRO	Original	04-11-2008	23-09-2009
47	CONVENTION BETWEEN MALTA AND THE KINGDOM OF MOROCCO FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	MOROCCO	Original	26-10-2001	15-06-2007
48	AGREEMENT BETWEEN MALTA AND 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	NETHERLANDS	Original	18-05-1977	09-11-1977
			Amending Instrument (a)	18-07-1995	18-03-1999
49	CONVENTION BETWEEN MALTA AND THE KINGDOM OF NORWAY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	NORWAY	Original	30-03-2012	14-02-2013

50	CONVENTION BETWEEN THE REPUBLIC OF MALTA AND THE ISLAMIC REPUBLIC OF PAKISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	PAKISTAN	Original	08-10-1975	20-12-1975
51	AGREEMENT BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE REPUBLIC OF POLAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	POLAND	Original	07-01-1994	24-11-1994
			Amending Instrument (a)	06-04-2011	22-11-2011
52	CONVENTION BETWEEN MALTA AND THE PORTUGUESE REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	PORTUGAL	Original	26-01-2001	05-04-2002
53	AGREEMENT BETWEEN THE GOVERNMENT OF MALTA 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	QATAR	Original	26-08-2009	09-12-2009
54	AGREEMENT BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF ROMANIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	ROMANIA	Original	30-11-1995	16-08-1996
55	CONVENTION BETWEEN THE GOVERNMENT OF MALTA 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 ON CAPITAL	RUSSIA	Original	24-04-2013	22-05-2014
56	CONVENTION BETWEEN MALTA AND THE REPUBLIC OF SAN MARINO WITH RESPECT TO TAXES ON INCOME	SAN MARINO	Original	03-05-2005	19-07-2005
			Amending Instrument (a)	10-09-2009	15-02-2010

57	CONVENTION BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE KINGDOM OF SAUDI ARABIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	SAUDI ARABIA	Original	04-01-2012	01-12-2012
58	CONVENTION BETWEEN MALTA AND THE REPUBLIC OF SERBIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	SERBIA	Original	09-09-2009	16-06-2010
59	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE AND THE GOVERNMENT OF MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	SINGAPORE	Original	21-03-2006	29-02-2008
			Amending Instrument (a)	20-11-2009	28-06-2013
60	CONVENTION BETWEEN MALTA AND THE SLOVAK REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	SLOVAKIA	Original	07-09-1999	20-08-2000
61	CONVENTION BETWEEN MALTA AND THE REPUBLIC OF SLOVENIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	SLOVENIA	Original	08-10-2002	12-06-2003
62	AGREEMENT BETWEEN MALTA AND SOUTH AFRICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	SOUTH AFRICA	Original	16-05-1997	12-11-1997
			Amending Instrument (a)	24-08-2012	17-12-2013
63	CONVENTION BETWEEN MALTA AND THE KINGDOM OF SPAIN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	SPAIN	Original	08-11-2005	12-09-2006
64	CONVENTION BETWEEN MALTA AND SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	SWEDEN	Original	09-10-1995	03-02-1996

65	CONVENTION BETWEEN MALTA AND THE SWISS CONFEDERATION FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	SWITZERLAND	Original	25-02-2011	06-07-2012
66	CONVENTION BETWEEN THE REPUBLIC OF MALTA AND THE SYRIAN ARAB REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	SYRIA	Original	22-02-1999	16-10-2000
67	CONVENTION BETWEEN MALTA AND THE REPUBLIC OF TUNISIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	TUNISIA	Original	31-05-2000	31-12-2001
68	AGREEMENT BETWEEN THE REPUBLIC OF MALTA AND THE REPUBLIC OF TURKEY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	TURKEY	Original	14-07-2011	13-06-2013
69	CONVENTION BETWEEN THE GOVERNMENT OF UKRAINE AND THE GOVERNMENT OF THE REPUBLIC OF MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	UKRAINE	Original	04-09-2013	28-08-2017
70	CONVENTION BETWEEN MALTA AND THE UNITED ARAB EMIRATES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	UNITED ARAB EMIRATES	Original	13-03-2006	18-05-2007
71	CONVENTION BETWEEN MALTA AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS	UNITED KINGDOM	Original	12-05-1994	27-03-1995

72	CONVENTION BETWEEN MALTA AND THE ORIENTAL REPUBLIC OF URUGUAY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	URUGUAY	Original	11-03-2011	13-12-2012
73	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MALTA AND THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIET NAM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	VIET NAM	Original	15-07-2016	25-11-2016

### **Article 3 – Transparent Entities**

#### ***Reservation***

Pursuant to Article 3(5)(a) of the Convention, Malta reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

## **Article 4 – Dual Resident Entities**

### ***Reservation***

Pursuant to Article 4(3)(a) of the Convention, Malta reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

**Article 5 – Application of Methods for Elimination of Double Taxation**

***Reservation***

Pursuant to Article 5(8) of the Convention, Malta reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements



## Article 6 – Purpose of a Covered Tax Agreement

### *Notification of Choice of Optional Provisions*

Pursuant to Article 6(6) of the Convention, Malta hereby chooses to apply Article 6(3).

### *Notification of Existing Preamble Language in Listed Agreements*

Pursuant to Article 6(5) of the Convention, Malta considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text <sup>1</sup>
1	Albania	Desiring, for the purpose of further developing and facilitating their economic relationship, to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
2	Andorra	desiring to further develop their economic relations and to enhance their cooperation in tax matters by way of concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance
3	Australia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
4	Austria	desiring to conclude a Convention for the Avoidance of Double Taxation with respect to taxes on Income and on Capital
5	Azerbaijan	Desiring to promote bilateral economic relations between the two countries through conclusion of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
6	Bahrain	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
7	Barbados	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
8	Belgium	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion
9	Canada	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

<sup>1</sup> The preamble text would be inserted on a preambular paragraph basis. Where the relevant preambular paragraph also includes text that is not described in Article 6(2) (with the exception of minor variations), each jurisdiction may clarify that by bracketing such text (like the example in this column) so that it would not be modified by Article 6(1).

10	China (People's Republic of)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
11	Croatia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
12	Curaçao	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
13	Cyprus	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
14	Czech Republic	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
15	Denmark	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
16	Egypt	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
17	Estonia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
18	Finland	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
19	France	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
20	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
21	Germany	Desiring to promote their mutual economic relations by removing fiscal obstacles
22	Greece	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
23	Guernsey	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
24	Hong Kong (China)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
25	Hungary	desiring to conclude an Agreement for the Avoidance of Double Taxation and the prevention of fiscal evasion with respect to taxes on income
26	Iceland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
27	India	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and with a view to promoting

		economic cooperation between the two countries
28	Ireland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
29	Isle of Man	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
30	Israel	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
31	Italy	desiring to conclude an Agreement for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion
32	Jersey	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
33	Jordan	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
34	Korea	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
35	Kuwait	desiring to promote their mutual economic relations by removing fiscal obstacles through the conclusion of a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
36	Latvia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
37	Lebanon	Desiring to promote and strengthen their economic co-operation by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
38	Libya	decided to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
39	Lichtenstein	<p>WHEREAS the Contracting States recognise that the well-developed economic ties between the Contracting States call for further economic cooperation;</p> <p>WHEREAS the Contracting States wish to develop their relationship further by cooperating to their mutual benefits in the field of taxation; and</p> <p>WHEREAS the Contracting States wish 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</p>

40	Lithuania	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
41	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
42	Malaysia	desiring to conclude an Agreement for the Avoidance of Double Taxation
43	Mauritius	desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
44	Mexico	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
45	Moldova	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to tax on income
46	Montenegro	desiring to conclude an Agreement for the Avoidance of Double Taxation
47	Morocco	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
48	Netherlands	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
49	Norway	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income
50	Pakistan	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income
51	Poland	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
52	Portugal	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
53	Qatar	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
54	Romania	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the prevention of fiscal evasion with respect to taxes on income and to promote and strengthen the economic relations between the two countries on the basis of national sovereignty and respect of independence, full equal rights, mutual advantage and no n-interference in the internal affairs
55	Russia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income

56	San Marino	desiring to conclude a Convention with respect to taxes on income, and to strengthen the disciplined development of economic relations between the two States in the framework of greater cooperation
57	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
58	Serbia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income
59	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
60	Slovak Republic	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
61	Slovenia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
62	South Africa	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
63	Spain	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
64	Sweden	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
65	Switzerland	DESIRING to conclude a Convention for the avoidance of double taxation with respect to taxes on income
66	Syria	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
67	Tunisia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
68	Turkey	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
69	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 confirming their endeavour to develop and strengthen mutual economic relations
70	United Arab Emirates	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
71	United Kingdom	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

72	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
73	Viet Nam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income

***Notification of Listed Agreements Not Containing Existing Preamble Language***

Pursuant to Article 6(6) of the Convention, Malta 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
3	Australia
4	Austria
6	Bahrain
7	Barbados
8	Belgium
9	Canada
10	China
11	Croatia
12	Curaçao
13	Cyprus
14	Czech Republic
15	Denmark
16	Egypt
17	Estonia
18	Finland
19	France
20	Georgia
22	Greece
23	Guernsey
24	Hong Kong
25	Hungary
26	Iceland
28	Ireland
29	Isle of Man
30	Israel
31	Italy
32	Jersey
33	Jordan
34	Korea
36	Latvia
38	Libya
39	Lichtenstein
40	Lithuania
41	Luxembourg

42	Malaysia
43	Mauritius
44	Mexico
45	Moldova
46	Montenegro
47	Morocco
48	Netherlands
49	Norway
50	Pakistan
51	Poland
52	Portugal
53	Qatar
55	Russia
57	Saudi Arabia
58	Serbia
59	Singapore
60	Slovakia
61	Slovenia
62	South Africa
63	Spain
64	Sweden
65	Switzerland
66	Syria
67	Tunisia
68	Turkey
69	Ukraine
70	United Arab Emirates
71	United Kingdom
72	Uruguay
73	Viet Nam

## Article 7 – Prevention of Treaty Abuse

### *Notification of Choice of Optional Provisions*

Pursuant to Article 7(17)(b) of the Convention, Malta hereby chooses to apply Article 7(4).

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 7(17)(a) of the Convention, Malta considers that the following agreements are not subject to a reservation described in 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
10	China	Article 10(6), 11(8), 12(7), 22(3)
15	Denmark	Article 10(7), 11(5), 12(5)
17	Estonia	Article 26(3)
19	France	Article 10(8), 11(8), 12(8), 22(3)
27	India	Article 27(2)(3)
30	Israel	Article 26(1)(2)
36	Latvia	Article 27(3)
40	Lithuania	Article 27(3)
44	Mexico	Protocol (3)(I)
48	Netherlands	Protocol(IV)
49	Norway	Article 10(7)
51	Poland	Article 10(6), 11(8), 12(7)
55	Russia	Article 10(8), 11(8), 12(8), 27(1)
63	Spain	Article 27(2)
68	Turkey	Article 26(3)
69	Ukraine	Article 21(1)
71	United Kingdom	Article 11(7), 12(7), 21(3)



## **Article 8 – Dividend Transfer Transactions**

### ***Reservation***

Pursuant to Article 8(3)(a) of the Convention, Malta 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, Malta reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

***Notification of Choice of Optional Provisions***

Pursuant to Article 9(8) of the Convention, Malta hereby chooses to apply Article 9(4).

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 9(8) of the Convention, Malta considers that the following agreements contain a provision described in Article 9(5). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 13(4)
2	Andorra	Article 13(4)
3	Australia	Article 13(2)
5	Azerbaijan	Article 13(4)
6	Bahrain	Article 13(4)
7	Barbados	Article 13(2)
10	China (People’s Republic of)	Article 13(4)
11	Croatia	Article 13(2)
12	Curaçao	Article 12(4)
13	Cyprus	Article 13(2)
14	Czech Republic	Article 13(3)
15	Denmark	Article 13(2)
16	Egypt	Article 13(2)
17	Estonia	Article 13(1)
18	Finland	Article 13(2)
19	France	Article 13(1)
20	Georgia	Article 13(4)
21	Germany	Article 13(2)
22	Greece	Article 13(2)
23	Guernsey	Article 13(4)
24	Hong Kong (China)	Article 13(4)
25	Hungary	Article 13(2)
26	Iceland	Article 13(2)
28	Ireland	Article 13(2)
29	Isle of Man	Article 13(4)
30	Israel	Article 13(2)(a)
32	Jersey	Article 13(4)
33	Jordan	Article 13(2)
34	Korea	Article 13(2)

35	Kuwait	Article 13(1)
36	Latvia	Article 13(1)
37	Lebanon	Article 13(2)
38	Libya	Article 14(4)
39	Liechtenstein	Article 13(4)
40	Lithuania	Article 13(1)
41	Luxembourg	Article 13(1)
42	Malaysia	Article 14(3)
44	Mexico	Article 13(2)
45	Moldova	Article 13(4)
46	Montenegro	Article 13(4)
47	Morocco	Article 13(2)
49	Norway	Article 13(4)
51	Poland	Article 13(2)
52	Portugal	Article 13(2)
53	Qatar	Article 13(4)
54	Romania	Article 13(4)
55	Russia	Article 13(4)
56	San Marino	Article 13(4)
57	Saudi Arabia	Article 13(4)
58	Serbia	Article 13(4)
59	Singapore	Article 13(2)
60	Slovak Republic	Article 13(2)
61	Slovenia	Article 13(2)
62	South Africa	Article 13(2)
63	Spain	Article 13(4)
64	Sweden	Article 13(2)
65	Switzerland	Article 13(4)
66	Syria	Article 13(2)
67	Tunisia	Article 13(2)
68	Turkey	Article 13(2)
69	Ukraine	Article 13(4)
70	United Arab Emirates	Article 13(2)
71	United Kingdom	Article 13(2)
72	Uruguay	Article 13(4)
73	Viet Nam	Article 14(4)

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

***Reservation***

Pursuant to Article 10(5)(a) of the Convention, Malta 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**

***Reservation***

Pursuant to Article 11(3)(a) of the Convention, Malta reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

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

***Reservation***

Pursuant to Article 12(4) of the Convention, Malta 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**

***Reservation***

Pursuant to Article 13(6)(a) of the Convention, Malta reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

## **Article 14 – Splitting-up of Contracts**

### ***Reservation***

Pursuant to Article 14(3)(a) of the Convention, Malta reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.



**Article 15 – Definition of a Person Closely Related to an Enterprise**

***Reservation***

Pursuant to Article 15(2) of the Convention, Malta reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

**Article 16 – Mutual Agreement Procedure*****Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 16(6)(a) of the Convention, Malta 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 24(1), first sentence
2	Andorra	Article 23(1), first sentence
3	Australia	Article 24(1), first sentence
4	Austria	Article 25(1), first sentence
5	Azerbaijan	Article 24(1), first sentence
6	Bahrain	Article 23(1), first sentence
7	Barbados	Article 24(1), first sentence
8	Belgium	Article 25(1), first sentence
9	Canada	Article 25(1), first sentence
10	China	Article 26(1), first sentence
11	Croatia	Article 24(1), first sentence
12	Curaçao	Article 24(1), first sentence
13	Cyprus	Article 26(1), first sentence
14	Czech Republic	Article 25(1), first sentence
15	Denmark	Article 26(1), first sentence
16	Egypt	Article 24(1), first sentence
17	Estonia	Article 24(1), first sentence
18	Finland	Article 25(1), first sentence
19	France	Article 26(1), first sentence
20	Georgia	Article 25(1), first sentence
21	Germany	Article 25(1), first sentence
22	Greece	Article 24(1), first sentence
23	Guernsey	Article 23(1), first sentence
24	Hong Kong	Article 23(1), first sentence
25	Hungary	Article 25(1), first sentence
26	Iceland	Article 24(1), first sentence
27	India	Article 25(1), first sentence
28	Ireland	Article 24(1), first sentence
29	Isle of Man	Article 24(1), first sentence
30	Israel	Article 24(1), first sentence
31	Italy	Article 24(1), first sentence
32	Jersey	Article 24(1), first sentence
33	Jordan	Article 24(1), first sentence
34	Korea	Article 25(1), first sentence
35	Kuwait	Article 25(1), first sentence
36	Latvia	Article 25(1), first sentence
37	Lebanon	Article 24(1), first sentence
38	Libya	Article 26(1), first sentence
39	Liechtenstein	Article 24(1), first sentence
40	Lithuania	Article 25(1), first sentence
41	Luxembourg	Article 25(1), first sentence

42	Malaysia	Article 26(1), first sentence
43	Mauritius	Article 24(1), first sentence
44	Mexico	Article 23(1), first sentence
45	Moldova	Article 23(1), first sentence
46	Montenegro	Article 24(1), first sentence
47	Morocco	Article 25(1), first sentence
48	Netherlands	Article 27(1), first sentence
49	Norway	Article 24(1), first sentence
50	Pakistan	Article 24(1), first sentence
51	Poland	Article 25(1), first sentence
52	Portugal	Article 24(1), first sentence
53	Qatar	Article 25(1), first sentence
54	Romania	Article 26(1), first sentence
55	Russia	Article 24(1), first sentence
56	San Marino	Article 24(1), first sentence
57	Saudi Arabia	Article 24(1), first sentence
58	Serbia	Article 24(1), first sentence
59	Singapore	Article 24(1), first sentence
60	Slovakia	Article 24(1), first sentence
61	Slovenia	Article 25(1), first sentence
62	South Africa	Article 24(1), first sentence
63	Spain	Article 24(1), first sentence
64	Sweden	Article 24(1), first sentence
65	Switzerland	Article 25(1), first sentence
66	Syria	Article 24(1), first sentence
67	Tunisia	Article 24(1), first sentence
68	Turkey	Article 24(1), first sentence
69	Ukraine	Article 24(1), first sentence
70	United Arab Emirates	Article 24(1), first sentence
71	United Kingdom	Article 26(1), first sentence
72	Uruguay	Article 24(1), first sentence
73	Viet Nam	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Malta 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 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
9	Canada	Article 25(1), second sentence
56	San Marino	Article 24(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Malta 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 24(1), second sentence
2	Andorra	Article 23(1), second sentence
3	Australia	Article 24(1), second sentence
4	Austria	Article 25(1), second sentence
5	Azerbaijan	Article 24(1), second sentence
6	Bahrain	Article 23(1), second sentence
7	Barbados	Article 24(1), second sentence
8	Belgium	Article 25(1), second sentence
10	China	Article 26(1), second sentence
11	Croatia	Article 24(1), second sentence
12	Curaçao	Article 25(1), second sentence
13	Cyprus	Article 26(1), second sentence
14	Czech Republic	Article 25(1), second sentence
15	Denmark	Article 26(1), second sentence
16	Egypt	Article 25(1), second sentence
17	Estonia	Article 24(1), second sentence
18	Finland	Article 25(1), second sentence
19	France	Article 26(1), second sentence
20	Georgia	Article 25(1), second sentence
21	Germany	Article 25(1), second sentence
22	Greece	Article 24(1), second sentence
23	Guernsey	Article 23(1), second sentence
24	Hong Kong	Article 24(1), second sentence
25	Hungary	Article 25(1), second sentence
26	Iceland	Article 24(1), second sentence
27	India	Article 25(1), second sentence
28	Ireland	Article 24(1), second sentence
29	Isle of Man	Article 24(1), second sentence
30	Israel	Article 24(1), second sentence
31	Italy	Article 24(1), second sentence
32	Jersey	Article 24(1), second sentence
33	Jordan	Article 24(1), second sentence
34	Korea	Article 25(1), second sentence
35	Kuwait	Article 25(1), second sentence
36	Latvia	Article 25(1), second sentence
37	Lebanon	Article 24(1), second sentence
38	Libya	Article 26(1), second sentence
39	Liechtenstein	Article 24(1), second sentence
40	Lithuania	Article 25(1), second sentence
41	Luxembourg	Article 25(1), second sentence
42	Malaysia	Article 26(1), second sentence
43	Mauritius	Article 24(1), second sentence
44	Mexico	Article 23(1), second sentence
45	Moldova	Article 23(1), second sentence
46	Montenegro	Article 24(1), second sentence
47	Morocco	Article 25(1), second sentence
48	Netherlands	Article 27(1), second sentence
49	Norway	Article 24(1), second sentence

51	Poland	Article 25(1), second sentence
52	Portugal	Article 24(1), second sentence
53	Qatar	Article 25(1), second sentence
54	Romania	Article 26(1), second sentence
55	Russia	Article 24(1), second sentence
57	Saudi Arabia	Article 24(1), second sentence
58	Serbia	Article 24(1), second sentence
59	Singapore	Article 24(1), second sentence
60	Slovakia	Article 24(1), second sentence
61	Slovenia	Article 25(1), second sentence
62	South Africa	Article 24(1), second sentence
63	Spain	Article 24(1), second sentence
64	Sweden	Article 24(1), second sentence
65	Switzerland	Article 25(1), second sentence
66	Syria	Article 24(1), second sentence
67	Tunisia	Article 24(1), second sentence
68	Turkey	Article 24(1), second sentence
69	Ukraine	Article 24(1), second sentence
70	United Arab Emirates	Article 24(1), second sentence
72	Uruguay	Article 24(1), second sentence
73	Viet Nam	Article 25(1), second sentence

**Notification of Listed Agreements Not Containing Existing Provisions**

Pursuant to Article 16(6)(c)(i) of the Convention, Malta considers that the following agreements do not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
44	Mexico

Pursuant to Article 16(6)(c)(ii) of the Convention, Malta considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
8	Belgium
9	Canada
50	Pakistan
53	Qatar
65	Switzerland
71	United Kingdom

Pursuant to Article 16(6)(d)(i) of the Convention, Malta considers that the following agreements do not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
8	Belgium
19	France

Pursuant to Article 16(6)(d)(ii) of the Convention, Malta considers that the following agreements do(es) not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
3	Australia
8	Belgium
50	Pakistan
69	Ukraine
71	United Kingdom

## Article 17 – Corresponding Adjustments

### Reservation

#### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 17(4) of the Convention, Malta 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	Andorra	Article 9(2)
3	Australia	Article 9(3)
5	Azerbaijan	Article 9(2)
6	Bahrain	Article 9(2)
7	Barbados	Article 9(2)
9	Canada	Article 9(2)
10	China	Article 9(2)
12	Curaçao	Article 9(2)
13	Cyprus	Article 9(3)
14	Czech Republic	Article 9(2)
15	Denmark	Article 9(2)
16	Egypt	Article 9(2)
17	Estonia	Article 9(2)
18	Finland	Article 9(2)
20	Georgia	Article 9(2)
21	Germany	Article 9(2)
22	Greece	Article 9(2)
23	Guernsey	Article 9(2)
24	Hong Kong	Article 9(2)
25	Hungary	Article 9(3)
26	Iceland	Article 9(2)
27	India	Article 9(2)
28	Ireland	Article 9(2)
29	Isle of Man	Article 9(2)
30	Israel	Article 9(2)
32	Jersey	Article 9(2)
33	Jordan	Article 9(2)
34	Korea	Article 9(2)
35	Kuwait	Article 9(2)
36	Latvia	Article 9(2)
37	Lebanon	Article 9(2)
38	Libya	Article 10(2)
39	Liechtenstein	Article 9(2)
40	Lithuania	Article 9(2)
41	Luxembourg	Article 9(2)
43	Mauritius	Article 9(2)
44	Mexico	Article 9(2)
45	Moldova	Article 9(2)

46	Montenegro	Article 9(2)
47	Morocco	Article 9(2)
48	Netherlands	Article 9(2)
49	Norway	Article 9(2)
51	Poland	Article 9(3)
52	Portugal	Article 9(2)
54	Romania	Article 9(2)
55	Russia	Article 9(2)
56	San Marino	Article 9(2)
57	Saudi Arabia	Article 9(2)
58	Serbia	Article 9(2)
59	Singapore	Article 9(2)
60	Slovak Republic	Article 9(2)
61	Slovenia	Article 9(2)
62	South Africa	Article 9(2)
63	Spain	Article 9(2)
64	Sweden	Article 9(2)
65	Switzerland	Article 9(2)
66	Syria	Article 9(2)
67	Tunisia	Article 9(2)
68	Turkey	Article 9(2)
69	Ukraine	Article 9(2)
70	United Arab Emirates	Article 9(2)
71	United Kingdom	Article 9(2)
72	Uruguay	Article 9(2)
73	Viet Nam	Article 9(2)



**Article 18 – Choice to Apply Part VI**

***Notification of Choice of Optional Provisions***

Pursuant to Article 18 of the Convention, Malta hereby chooses to apply Part VI.

## **Article 19 – Mandatory Binding Arbitration**

### ***Reservation***

Pursuant to Article 19(12) of the Convention, Malta reserves the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of Article 19:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by the Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
- b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.]

## **Article 23 – Type of Arbitration Process**

### ***Reservation***

Pursuant to Article 23(2) of the Convention, for the purpose of applying Article 23 to its Covered Tax Agreements, Malta reserves the right for Article 23(1) not to apply to its Covered Tax Agreements.

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 23(4) of the Convention, Malta 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, Malta hereby chooses to apply Article 24(2).

**Article 26 – Compatibility**

***Reservation***

Pursuant to Article 26(4) of the Convention, Malta 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
12	Curaçao	Article 24(5)
45	Moldova	Article 23(5)
39	Liechtenstein	Article 24(5)

## **Article 28 – Reservations**

### ***Reservation Formulated for Scope of Arbitration***

Pursuant to Article 28(2)(a) of the Convention, Malta makes the below reservation with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

*Where a reservation made by the other Contracting Jurisdiction to a Covered Tax Agreement pursuant to Article 28(2)(a) refers exclusively to its domestic law (including legislative provisions, case law, judicial doctrines and penalties), Malta reserves the right to exclude from the scope of Part VI those cases that would be excluded from the scope of Part VI if the other Contracting Jurisdiction's reservation were formulated with reference to any analogous provisions of Malta's domestic law or any subsequent provisions which replace, amend or update those provisions. The competent authority of Malta will consult with the competent authority of the other Contracting Jurisdiction in order to specify any such analogous provisions which exist in Malta's domestic law in the agreement concluded pursuant to Article 19(10).*

## **Article 35 – Entry into Effect**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and 5(b), Malta hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.

## **Article 36 – Entry into Effect of Part VI**

### ***Reservation***

Pursuant to Article 36(2) of the Convention, Malta reserves the right for Part VI to apply to a case presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which the Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement only to the extent that the competent authorities of both Contracting Jurisdictions agree that it will apply to that specific case.

### ***Notification of Mutual Agreement on Entry into Effect with respect to Cases Prior to Entry into Force of the Convention***

To date Malta has not reached any such mutual agreements pursuant to Article 19(10) with the competent authorities of other Contracting Jurisdictions.