

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

This document contains a provisional list of expected reservations and notifications to be made by Ukraine pursuant to Articles 28(7) and 29(4) of the Convention.

Article 2 – Interpretation of Terms**Notification - Agreements Covered by the Convention**

Pursuant to Article 2(1)(a)(ii) of the Convention, Ukraine wishes the following agreement(s) to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
1	<p>Convention entre le cabinet des ministres de l'Ukraine et le Gouvernement de la République algérienne démocratique et populaire en vue d'éviter les doubles impositions, de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune</p> <p>Convention between the Cabinet of Ministers of Ukraine and the Government of the Democratic People's Republic of Algeria for the Avoidance of Double Taxation and the prevention of fiscal evasions with respect to taxes on income and on capital</p>	Algeria	Original	14-12-2002	01-07-2004
2	<p>Соглашение между правительством Украины и Правительством Республики Армения об избежании двойного налогообложения и предотвращении уклонений относительно налогов на доходы и имущество</p> <p>Agreement between the Government of Ukraine and the Government of Republic of</p>	Armenia	Original	14-05-1996	19-11-1996

	Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and estate				
3	Convention between the Government of Ukraine and the Government of the Republic of Austria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital	Austria	Original	16-10-1997	20-05-1999
4	Конвенція між урядом України і урядом Республіки Азербайджанської Республіки про уникнення подвійного оподаткування і запобігання ухиленню від сплати податків на дохід і майно Convention between the Cabinet of Ministers of Ukraine 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 on property	Azerbaijan	Original	30-07-1999	03-07-2000
5	Погодження між урядами України і урядами Республіки Білорусь про уникнення подвійного оподаткування і запобігання ухиленню від сплати податку на дохід і майно Agreement between the Government of Ukraine and the Government of the Republic of Belarus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	Belarus	Original	24-12-1993	30-01-1995
6	Convention between the Government of Ukraine and the Kingdom of Belgium for the	Belgium	Original	20-05-1996	25-02-1999

	avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and property				
7	Convention between the Cabinet of Ministers of Ukraine and the Federal Government of the Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and on capital	Bosnia and Herzegovina	Original	22-03-2001	29-11-2001
8	Convention between the Government of Ukraine and the Government of the Federative Republic of Brazil for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Brazil	Original	16-01-2002	26-04-2006
9	Convention between the Government of Ukraine 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 property	Bulgaria	Original	20-11-1995	03-10-1997
10	Convention between Ukraine 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	04-03-1996	22-08-1996
11	Agreement between the Government of Ukraine 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 property	China	Original	04-12-1995	18-10-1996
12	Agreement between the Czech Republic and the Republic of Croatia for the avoidance of double taxation with respect to taxes on income and on capital	Croatia	Original	10-09-1996	01-06-1999
13	Convention between Government of Ukraine and Government of Cuba on Avoidance of Double Taxation and Prevention of Fiscal Evasion with respect to taxes on income	Cuba	Original	27-03-2003	N/A

	and capital				
14	Convention between the Government of Ukraine 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	Cyprus	Original	08-11-2012	07-08-2013
			Protocol	11-12-2015	N/A
15	Convention between the Government of Ukraine and the Government of the Czech Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	Czech Republic	Original	30-06-1997	20-04-1999
			Protocol	21-10-2013	09.12.2015
16	Convention between the Government of Ukraine and the Kingdom of Denmark for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	Denmark	Original	05-03-1996	21-08-1996
17	Convention between the Government of Ukraine and the Arab Republic of Egypt for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Egypt	Original	29-03-1997	27-02-2002
18	Convention between the Government of Ukraine and 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	Estonia	Original	10-05-1996	24-12-1996
19	Convention between the Government of Ukraine and the Republic of Finland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Finland	Original	14-10-1994	14-02-1998
20	Convention entre le gouvernement de l'ukraine et le	France	Original	30-01-1997	01-11-1999

	<p>gouvernement de la republique française en vue d'éviter les doubles impositions et de prevenir l'évasion et la fraude fiscales en matiere d'impots sur le revenu et sur la fortune</p> <p>Convention between the Government of Ukraine and the Government of the Republic of France for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital</p>				
21	<p>Конвенция между Правительством Украины и Правительством Грузии об избежании двойного налогообложения и предупреждении налоговых уклонений относительно налогов на доходы и на имущество</p> <p>Convention between the Government of Ukraine 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</p>	Georgia	Original	14-02-1997	01-04-1999
22	<p>Agreement between Ukraine and the Federal Republic of Germany for the avoidance of double taxation with respect to taxes on income and capital</p>	Germany	Original	03-07-1995	04-10-1996
23	<p>Convention between the Government of the Government of Ukraine and the Government of the Hellenic Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property</p>	Greece	Original	06-11-2000	26-09-2003
24	<p>Convention between Ukraine 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 property</p>	Hungary	Original	19-05-1995	24-06-1996

25	Convention between the Government of Ukraine and the Government of the Republic of Iceland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Iceland	Original	08-11-2006	09-10-2008
26	Convention between the Government of Ukraine 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 on capital	India	Original	07-04-1999	31-10-2001
27	Agreement between the Government of Ukraine 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	Indonesia	Original	11-04-1996	09-11-1998
28	Agreement between the Government of Ukraine and the Government of the Islamic Republic of Iran for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Iran	Original	22-05-1996	21-07-2001
29	Convention between the Government of Ukraine and the Government of Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains	Ireland	Original	19-04-2013	17-08-2015
30	Convention between the Government of Ukraine 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 and on capital	Israel	Original	26-11-2003	20-04-2006
31	Convention between the Government of Ukraine and the Government of the Italian Republic for the avoidance of double taxation with respect to	Italy	Original	26-02-1997	25-02-2003

	taxes on income and on capital and the prevention of fiscal evasion				
32	Convention between the Union of Soviet Socialist Republics and the Government of Japan for the avoidance of double taxation with respect to taxes on income	Japan	Original	18-01-1986	27-11-1986
33	Convention between the Government of Ukraine 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 and on capital	Jordan	Original	30-11-2005	23-10-2008
34	Конвенция между Правительством Украины и Правительством Республики Казахстан об избежании двойного налогообложения и предотвращении налоговых уклонений относительно налогов на доходы Convention between the Government of Ukraine and the Government of Kazakhstan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Kazakhstan	Original	09-07-1996	14-04-1997
35	Convention between the Cabinet of Ministers of Ukraine 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	Korea	Original	29-09-1999	19-03-2002
36	Agreement between the Government of Ukraine 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 and on capital	Kuwait	Original	20-01-2003	22-02-2004
37	Соглашение между Правительством Украины и Кыргызской Республики об	Kyrgyzstan	Original	16-10-1997	01-05-1999

	<p>избежании двойного налогообложения и предотвращении уклонения от уплаты налогов на доходы и капитал</p> <p>Agreement between the Government of Ukraine 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 Capital</p>				
38	Convention between the Government of Ukraine 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	Latvia	Original	21-11-1995	21-11-1996
39	Convention between Ukraine and the Lebanese Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Lebanon	Original	22-04-2002	06-09-2003
40	Convention between Ukraine 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 and on capital	Libya	Original	04-11-2008	31-01-2010
41	Convention between the Government of Ukraine 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	Lithuania	Original	23-09-1996	25-12-1997
42	Convention between the Government of Ukraine and the Government of 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	06-09-1997	18-04-2017
			Protocol	30-09-2016	18-04-2017

43	Convention between the Government of Ukraine 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	Macedonia	Original	02-03-1998	23-11-1998
44	Agreement between the Government of the Union of Soviet Socialist Republics and the Government of Malaysia for the avoidance of double taxation with respect to taxes on income	Malaysia	Original	31-07-1987	04-07-1988
45	Agreement between the Government of Ukraine and the Government of Malaysia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malaysia	Original	14-08-2016	N/A
46	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	Malta	Original	04-09-2013	28-08-2017
47	Convention between the Government of Ukraine and the Government of the United Mexican States for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	Mexico	Original	23-01-2012	06-12-2012
48	Конвенция между правительством Украины и правительством республики Молдова об избежании двойного налогообложения доходов и имущества и предотвращении уклонений от уплаты налогов Convention between the Government of Ukraine and the Government of the Republic of Moldova for the avoidance of double taxation on income and on property and for the prevention of fiscal evasion	Moldova	Original	29-08-1995	27-05-1996

49	Agreement between the Cabinet of Ministers of Ukraine and the Government of Mongolia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Mongolia	Original	01-07-2002	03-11-2006
50	Convention between the Cabinet of Ministers of Ukraine and the Federal Government of the Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and on capital	Montenegro	Original	22-03-2001	29-11-2001
51	Convention between the Government of Ukraine 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	Morocco	Original	13-07-2007	30-03-2009
52	Convention between Ukraine 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 property	Netherlands	Original	24-10-1995	02-11-1996
53	Convention between the Government of Ukraine and the Government of 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	Norway	Original	07-03-1996	18-09-1996
54	Convention between the Government of Ukraine and the Government of 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	23-12-2008	30-06-2011
55	Konwencja między Rządem Ukrainy a Rządem Rzeczypospolitej Polskiej w sprawie unikania podwójnego opodatkowania i zapobiegania uchylaniu się od opodatkowania w zakresie podatków od	Poland	Original	12-01-1993	11-03-1994

	<p>dochodu i majątku</p> <p>Convention between the Government of Ukraine and the Government of the Republic of Poland for the avoidance of double taxation with respect to taxes on income and on capital</p>				
56	<p>Convention between Ukraine and the Portuguese Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital</p>	Portugal	Original	09-02-2000	11-03-2002
57	<p>Convention between the Government of Ukraine and the Government of Romania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital</p>	Romania	Original	29-03-1996	17-11-1997
58	<p>Соглашение между Правительством Украины и Правительством Российской Федерации об избежании двойного налогообложения доходов и имущества и предотвращении уклонений от уплаты налогов</p> <p>Agreement between the Government of the Russian Federation and the Government of Ukraine for the Avoidance of Double Taxation (with respect to) of Income and Property (Capital) and the Prevention of Fiscal Evasion</p>	Russia	Original	08-02-1995	03-08-1999
59	<p>Convention between the Government of Ukraine and the Government of the Kingdom of Saudi Arabia for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital</p>	Saudi Arabia	Original	02-09-2011	01-12-2012
60	<p>Convention between the Cabinet of Ministers of Ukraine and the Federal Government of the Federal Republic of Yugoslavia for the avoidance of</p>	Serbia	Original	22-03-2001	29-11-2001

	double taxation with respect to taxes on income and on capital				
61	Agreement between the Government of Ukraine 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	Singapore	Original	26-01-2007	18-12-2009
62	Convention between Government of Ukraine and Government of the Slovak republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Slovakia	Original	23-01-1996	22-11-1996
63	Convention between the Government of Ukraine and the Government of the Republic of Slovenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Slovenia	Original	23-04-2003	25-04-2007
64	Convention between the Cabinet of Ministers of Ukraine 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	South Africa	Original	28-08-2003	23-12-2004
65	Convenio entre el Gobierno de la Unión de Repúblicas Socialistas Soviéticas y el Gobierno de España para evitar la doble imposición sobre la renta y el patrimonio Convention between the Government of the Union of Soviet Socialist Republics and the Government of Spain for the avoidance of double taxation with respect to taxes on income and on capital	Spain	Original	01-03-1985	07-08-1986
66	Convention between Ukraine and Sweden for the avoidance of double taxation and the	Sweden	Original	15-08-1995	04-06-1996

	prevention of fiscal evasion with respect to taxes on income				
67	Convention between the Government of Ukraine and the Swiss Federal Council for the avoidance of double taxation with respect to taxes on income and on capital	Switzerland	Original	30-10-2000	26-02-2002
68	Agreement between the Government of Ukraine and the Government of the Syrian Arab Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Syria	Original	05-06-2003	04-05-2004
69	Соглашение между Украиной и Республикой Таджикистан об избежании двойного налогообложения и предотвращении уклонений от уплаты налогов на доходы и капитал Agreement between Ukraine and the Republic of Tajikistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Tajikistan	Original	07-09-2002	01-06-2003
70	Convention between the Government of the Czech Republic and the Royal Government of the Kingdom of Thailand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Thailand	Original	10-03-2004	24-11-2004
71	Agreement between the Government of Ukraine and the Government of the Republic of Turkey for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Turkey	Original	27-11-1996	29-04-1998
			Protocol	09-10-2017	N/A
72	Конвенция между Кабинетом Министров Украины и Правительством Туркменистана об избежании двойного налогообложения в отношении налогов на доходы	Turkmenistan	Original	29-01-1998	21-10-1999

	и имущество Convention between the Cabinet of Ministers of Ukraine and the Government of Turkmenistan for the avoidance of double taxation with respect to taxes on income				
73	Agreement between the Government of Ukraine and the Government of the United Arab Emirates for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	United Arab Emirates	Original	22-01-2003	09-03-2004
74	Convention between the Government of Ukraine and the Government of the United Kingdom of Great Britain and Northern Island for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains	United Kingdom	Original	10-02-1993	11-08-1993
			Protocol	09-10-2017	N/A
75	Convention between the Government of Ukraine 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 capital	United States	Original	04-03-1994	05-06-2000
76	Соглашение между Правительством Украины и Правительством Республики Узбекистан об избежании двойного налогообложения доходов и имущества Agreement between Ukraine and the Republic of Uzbekistan for the avoidance of double taxation with respect to income and property	Uzbekistan	Original	10-11-1994	25-07-1995
77	Agreement between the Government of Ukraine and the Government of the Socialist Republic of Vietnam for the avoidance of double taxation and the prevention of fiscal	Vietnam	Original	08-04-1996	19-11-1996

	evasion with respect to taxes on income and on capital				
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Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, Ukraine 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, Ukraine 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, Ukraine 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, Ukraine hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

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

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Algeria	<p>бажаючи укласти Конвенцію про уникнення подвійного оподаткування доходів і майна та попередження податкових ухилень <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних економічних стосунків>,</p> <p>Désireux de conclure une Convention, en vue d'éviter les doubles impositions, de prévenir l'évasion et la fraude fiscales, en matière d'impôts sur le revenu et sur la fortune</p>

		(non-official translation: 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 property <And confirming its endeavour to the development and deepening of mutual economic relations,>)
2	Armenia	<p>бажаючи укласти Угоду про уникнення подвійного оподаткування доходів і майна та попередження ухилень від сплати податків <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних економічних стосунків>,</p> <p>желая заключить Конвенцию об избежании двойного налогообложения и предотвращении уклонений от уплаты налогов на доход и на имущество, <и подтверждая свое стремление к развитию и углублению взаимных экономических отношений>,</p> <p>(non-official translation: 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 property <And confirming its endeavour to the development and deepening of mutual economic relations,>)</p>
3	Austria	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 <and confirming their endeavour to develop and deepen mutual economic relations>,
4	Azerbaijan	<p>бажаючи укласти Конвенцію про уникнення подвійного оподаткування та попередження ухилень від сплати податків на доход і майно <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних економічних стосунків>,</p> <p>желая заключить Конвенцию об избежании двойного налогообложения и предотвращении уклонений от уплаты налогов на доход и на имущество, <и подтверждая свое стремление к развитию и углублению взаимных экономических отношений>,></p> <p>(non-official translation: 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 property <And confirming its endeavour to the development and deepening of mutual economic relations>,>)</p>
5	Belarus	бажаючи укласти Угоду про уникнення подвійного

		<p>оподаткування та запобігання ухиленню від сплати податків стосовно податків на доходи і майно <і підтверджуючи свої прагнення до розвитку та поглиблення взаємних економічних відносин>,</p> <p>жадаючи заключити Договір про уникнення подвійного оподаткування і попередження ухилення від виплати податку у зв'язі з доходу і майна <і підтверджуючи свої прагнення до розвитку та поглиблення взаємних економічних відносин>,</p> <p>(non-official translation: 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 property <And confirming its endeavour to the development and deepening of mutual economic relations>,))</p>
6	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 property <and confirming their endeavour to the development and deepening of mutual economic relations>
7	Bosnia and Herzegovina	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <and confirming their endeavour to the development and deepening of mutual economic relations>
8	Brazil	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
9	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 property <and confirming their endeavour to the development and deepening of mutual economic relations,>
10	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 on capital,
11	China	desiring <to promote the development of economic, scientific, technical and cultural cooperation between both States and> to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property,
12	Croatia	desiring to conclude an Agreement for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital,
13	Cuba	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 property <and

		confirming their endeavour to the development and deepening of mutual economic relations,>
14	Cyprus	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 the development and deepening of mutual economic relations,>
15	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 property <and confirming its endeavour to the development and deepening of mutual economic relations,>
16	Denmark	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 property, <and confirming their endeavour to the development and strengthening of mutual economic relations,>
17	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 on capital, <and confirming its endeavour to the development and deepening of mutual economic relations,>
18	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, <and confirming its endeavour to the development and deepening of mutual economic relations,>
19	Finland	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,
20	France	<p>бажаючи укласти Конвенцію про уникнення подвійного оподаткування та попередження податкових ухилень стосовно податків на доходи і майно <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних економічних стосунків>,</p> <p>Désireux de conclure une convention en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune <et confirmant leur souhait de développer et d'approfondir leurs relations économiques mutuelles>,</p> <p>(non-official translation: 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 property <and confirming its endeavour to the development and deepening of mutual economic relations>.)</p>
21	Georgia	бажаючи укласти Конвенцію про уникнення подвійного оподаткування та попередження податкових ухилень стосовно податків на доход і на

		<p>майно <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних економічних стосунків>, желая заключить Конвенцию об избежании двойного налогообложения и предупреждении налоговых уклонений относительно налогов на доходы и имущество <и подтверждая свое стремление к развитию и углублению взаимных экономических отношений>, (non-official translation: 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 property <and confirming its endeavour to the development and deepening of mutual economic relations>.)</p>
22	Germany	<desiring to promote their mutual economic relations by removing fiscal obstacles>
23	Greece	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,
24	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 on property, <and confirming their endeavour to the development and their deepening of mutual relations,>
25	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,
26	India	desiring to conclude a Convention for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital <and confirming their aspiration for the development and strengthening of bilateral relations>
27	Indonesia	
28	Iran	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, <and confirming its endeavour to develop and deepen mutual economic relations,>
29	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
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 and on capital,
31	Italy	desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
32	Japan	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,

33	Jordan	
34	Kazakhstan	<p>бажаючи укласти Конвенцію про уникнення подвійного оподаткування та запобігання податковим ухиленням стосовно податків на доходи <та підтверджуючи своє прагнення до розвитку і поглиблення взаємних економічних стосунків>, желая заключить Конвенцию об избежании двойного налогообложения и предотвращении налоговых уклонений относительно налогов на доходы <и подтверждая свое стремление к развитию и укреплению взаимных экономических отношений>, (non-official translation: 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 its endeavour to the development and deepening of mutual economic relations>.)</p>
35	Korea	<p>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 confirming their endeavour to the development and deepening of mutual economic relations>, <desiring to develop mutual economic relations> by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,</p>
36	Kuwait	<p><desiring to develop mutual economic relations> by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,</p>
37	Kyrgyzstan	<p><керуючись прагненням до розвитку і зміцнення економічного, науково-технічного і культурного співробітництва між обома Державами і> з метою уникнення подвійного оподаткування доходів і майна, <руководствуясь стремлением к развитию и укреплению экономического, научно-технического и культурного сотрудничества между обоими Государствами и> с целью избежания двойного налогообложения доходов и имущества, (non-official translation: <being guided by the aspiration to develop and strengthen economic, scientific and technical and cultural cooperation between both States and> for the purpose of elimination of double taxation of the income and property,)</p>
38	Latvia	<p>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, <and confirming its endeavour to the development and</p>

		deepening of mutual economic relations,>
39	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 and on capital,
40	Libya	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
41	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, <and confirming their endeavour to the development and deepening of mutual economic relations,>
42	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,
43	Macedonia	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 <and confirming their endeavour to the develop and deepen mutual economic relations,>
44	Malaysia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income <and with the view to promote economic co-operation between the two countries,>
45	Malaysia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
46	Malta	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>,
47	Mexico	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 property,
48	Moldova	<p>бажаючи укласти Конвенцію про уникнення подвійного оподаткування доходів і майна та попередження податкових ухилень <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних економічних стосунків>,</p> <p>желая заключить Конвенцию об избежании двойного налогообложения доходов и имущества и предотвращении уклонений от уплаты налогов <и подтверждая свое стремление к развитию и углублению взаимных экономических отношений>,</p> <p>(non-official translation: desiring to conclude a Convention for the avoidance of double taxation on income and capital and the prevention of fiscal evasion,</p>

		<and affirming their desire to develop and deepen bilateral economic relations,>)
49	Mongolia	desiring to conclude a Agreement for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital,
50	Montenegro	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <and confirming their endeavour to the development and deepening of mutual economic relations>
51	Morocco	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
52	Netherlands	desiring that a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property be concluded by both States <and confirming their endeavour to the development and deepening of mutual economic relations,>
53	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 <and confirming their endeavour to the development and deepening of mutual economic relations>,
54	Pakistan	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
55	Poland	<p>бажаючи укласти Конвенцію про уникнення подвійного оподаткування доходів і майна та попередження податкових ухилень <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних економічних стосунків>,</p> <p>pragnąc zawrzeć Konwencję w sprawie unikania podwójnego opodatkowania i zapobiegania uchylaniu się od opodatkowania w zakresie podatków od, dochodów i majątku <i potwierdzając dążenie do rozwijania i pogłębiania wzajemnych stosunków gospodarczych></p> <p>(non-official translation: 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, <confirming their aspiration to develop and intensify mutual economic relations,>)</p>
56	Portugal	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 <and confirming their endeavour to develop mutual economic relations>
57	Romania	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
58	Russia	<p>бажаючи укласти Угоду про уникнення подвійного оподаткування доходів і майна та попередження ухилень від сплати податків <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних стосунків>,</p> <p>желая заключить Соглашение об избежании двойного налогообложения доходов и имущества и предотвращении уклонений от уплаты налогов <и подтверждая свое стремление к развитию и углублению взаимных отношений>,</p> <p>(non-official translation: desiring to conclude a Convention for the Avoidance of Double Taxation With Respect to Taxes on Income and Property (Capital) and the Prevention of Tax Evasion, <And confirming their desire to develop and deepen mutual relations,>)</p>
59	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,
60	Serbia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <and confirming their endeavour to the development and deepening of mutual economic relations>
61	Singapore	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
62	Slovakia	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 <and confirming its endeavour to the development and deepening of mutual economic relations>,
63	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,
64	South Africa	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and desiring to develop mutual economic relations>,
65	Spain	<подтверждая свое стремление, в соответствии с Заключительным актом Совещания по безопасности и сотрудничеству в Европе, подписанным в Хельсинки 1 августа 1975 г., углублять и развивать экономическое, культурное, торговое, промышленное и научно-техническое сотрудничество,> и в целях избежания двойного налогообложения

		<p><confirmando su intencion en concordia con el acta final de la conferencia sobre la seguridad y cooperacion en europa, suscrita en helsinki el 1 de agosto de 1975, para la profundizacion y el ulterior desarrollo de la colaboracion economica, cultural, comercial, industrial y tecnico-cientifica,> y con el fin de evitar la doble imposicion</p> <p>(non-official translation: <confirming its intention in accordance with the Final Act of the Conference on Security and Cooperation in Europe, signed in Helsinki on 1 August 1975, to deepen and further develop of the economic, cultural, commercial, industrial and technical-scientific collaboration> and with the aim to avoid double taxation)</p>
66	Sweden	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
67	Switzerland	desiring to conclude a Convention for the Avoidance of Double Taxation With Respect to Taxes on Income and Capital <and confirming their aspiration to develop and deepen mutual economic relationships>,
68	Syria	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
69	Tajikistan	<p><керуючись прагненням розвивати і зміцнювати економічне, науково-технічне і культурне співробітництво між обома Державами> і з метою уникнення подвійного оподаткування та попередження ухилення від сплати податків на доходи і капітал,</p> <p><руководствуясь стремлением развивать и укреплять экономическое, научно-техническое и культурное сотрудничество между обоими государствами> и в целях избежания двойного налогообложения и предотвращения уклонения от уплаты налогов на доходы и капитал,</p> <p>(non-official translation: <being guided by the aspiration to develop and strengthen economic, scientific and technical and cultural cooperation between both States and> for the purpose of elimination of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital,)</p>
70	Thailand	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
71	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 on capital <and

		with a view to promote economic cooperation between the two countries,>
72	Turkmenistan	<p>бажаючи укласти Конвенцію про уникнення подвійного оподаткування стосовно податків на доходи і на майно, <і з метою розвивати економічне співробітництво між двома країнами,></p> <p>желая заключить Конвенцию об избежании двойного налогообложения в отношении налогов на доходы и на имущество, <и с целью развития экономического сотрудничества между двумя странами,></p> <p>(non-official translation: desiring to conclude a Convention for the Avoidance of Double Taxation With Respect to Taxes on Income and Property, <and with the aim to develop mutual economic cooperation,>)</p>
73	United Arab Emirates	desiring <to promote and strengthen the economic relations> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
74	United Kingdom	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	United States	confirming their <desire to develop and strengthen the economic, scientific, technical and cultural cooperation between both States,> and 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,
76	Uzbekistan	<p>бажаючи укласти Угоду про уникнення подвійного оподаткування доходів і майна та попередження податкових ухилень <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних економічних стосунків>,</p> <p>желая заключить Соглашение об избежании двойного налогообложения доходов и имущества <и подтверждая свое стремление к развитию и углублению взаимных экономических отношений>,</p> <p>desiring to conclude a Convention for avoidance of double taxation on income and capital, <And confirming their aspiration to develop and deepen mutual economic relationships>,</p>
77	Vietnam	desiring to conclude a Convention for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital <and confirming their aspiration for the development and strengthening of bilateral relations>

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, Ukraine 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
7	Bosnia and Herzegovina
8	Brazil
10	Canada
12	Croatia
19	Finland
25	Iceland
29	Ireland
30	Israel
31	Italy
32	Japan
40	Libya
44	Malaysia
45	Malaysia
47	Mexico
49	Mongolia
50	Montenegro
51	Morocco
52	Netherlands
57	Romania
59	Saudi Arabia
61	Singapore
63	Slovenia
65	Sweden
68	Syria
70	Thailand
74	United Kingdom

Article 7 – Prevention of Treaty Abuse

Notification of Choice of Optional Provisions

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

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, Ukraine 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
4	Azerbaijan	Article 11 (7) Article 12 (6) Article 21 (4)
5	Belarus	Article 11 (7) Article 12 (7)
6	Belgium	Article 12 (7) Protocol (1), second sentence
8	Brazil	Article 10 (7) Article 11 (9) Article 12 (6)
9	Bulgaria	Article 11 (7) Article 12 (6)
10	Canada	Article 11 (8) Article 12 (8)
13	Cuba	Article 11 (7)
15	Czech Republic	Protocol 15 (a), 15 (c)
16	Denmark	Article 11 (8) Article 12 (6)
18	Estonia	Article 24
19	Finland	Article 11 (8) Article 12 (7)
21	Georgia	Article 11 (7) Article 12 (6)
23	Greece	Article 11 (8) Article 12 (7)
24	Hungary	Article 11 (7) Article 12 (6)
25	Iceland	Article 11 (7) Article 12 (7)
26	India	Article 11 (7) Article 12 (8)
33	Jordan	Article 11 (8)
34	Kazakhstan	Article 11 (7) Article 12 (6)

35	Korea	Article 11 (9) Article 12 (6)
38	Latvia	Article 25
39	Lebanon	Article 12 (7)
40	Libya	Article 12 (7) Article 13 (7)
41	Lithuania	Article 25
43	Macedonia	Article 11 (7) Article 12 (6)
45	Malaysia	Article 11 (9) Article 12 (7)
46	Malta	Article 21 (1)
47	Mexico	Article 11 (8) Article 12 (7)
48	Moldova	Article 11 (7) Article 12 (6)
51	Morocco	Article 11 (8) Article 12 (7)
52	Netherlands	Article 11 (9) Article 12 (9)
53	Norway	Article 11 (8) Article 12 (6)
54	Pakistan	Article 11 (7) Article 12 (6)
55	Poland	Article 11 (7) Article 12 (6)
57	Romania	Article 11 (8) Article 12 (7)
59	Saudi Arabia	Article 29
61	Singapore	Article 11 (8) Article 12 (7)
66	Sweden	Article 12 (7)
70	Thailand	Article 11 (9) Article 12 (7)
72	Turkmenistan	Article 11 (8)

		Article 12 (7)
73	United Arab Emirates	Article 11 (7)
74	United Kingdom	Article 11 (7) Article 12 (5)
76	Uzbekistan	Article 11 (7) Article 12 (6)
77	Vietnam	Article 11 (8) Article 12 (7)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, Ukraine 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

Notification of Choice of Optional Provisions

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

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, Ukraine considers that the following agreement(s) contain(s) a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 13 (2)
2	Armenia	Article 13 (2)
3	Austria	Article 13 (2)
4	Azerbaijan	Article 13 (2)
5	Belarus	Article 13 (2)
6	Belgium	Article 13 (2)
7	Bosnia and Herzegovina	Article 13 (2)
9	Bulgaria	Article 13 (2)
10	Canada	Article 13 (4)
11	China	Article 13 (4)
12	Croatia	Article 13 (4)
13	Cuba	Article 13 (2)

15	Czech Republic	Article 13 (2)
16	Denmark	Article 13 (2)
17	Egypt	Article 13 (2)
18	Estonia	Article 13 (2)
19	Finland	Article 13 (2)
20	France	Article 13 (2)
21	Georgia	Article 13 (2)
22	Germany	Article 13 (2)
23	Greece	Article 13 (2)
24	Hungary	Article 13 (1)
25	Iceland	Article 13 (2)
26	India	Article 13 (4)
27	Indonesia	Article 13 (3)
29	Ireland	Article 13 (2)
30	Israel	Article 13 (2)
31	Italy	Article 13 (2)
33	Jordan	Article 13 (2)
34	Kazakhstan	Article 13 (2)
35	Korea	Article 13 (2)
37	Kyrgyzstan	Article 13 (4)
38	Latvia	Article 13 (2)
39	Lebanon	Article 13 (2)
40	Libya	Article 14 (4)
41	Lithuania	Article 13 (2)
42	Luxembourg	Article 13 (2)
43	Macedonia	Article 13 (2)
45	Malaysia	Article 14 (2)
46	Malta	Article 13 (4)
47	Mexico	Article 13 (2)
48	Moldova	Article 13 (2)
49	Mongolia	Article 13 (4)
50	Montenegro	Article 13 (2)
51	Morocco	Article 13 (4)
52	Netherlands	Article 13 (2)

53	Norway	Article 13 (2)
54	Pakistan	Article 13 (2)
55	Poland	Article 13 (2)
56	Portugal	Article 13 (2)
57	Romania	Article 13 (2)
58	Russia	Article 13 (1)
60	Serbia	Article 13 (2)
61	Singapore	Article 13 (2)
63	Slovenia	Article 13 (2)
64	South Africa	Article 13 (2)
65	Spain	Article 11 (4)
66	Sweden	Article 13 (1)
67	Switzerland	Article 13 (2)
69	Tajikistan	Article 13 (4)
70	Thailand	Article 13 (2)
72	Turkmenistan	Article 13 (4)
73	United Arab Emirates	Article 13 (2)
74	United Kingdom	Article 13 (2)
75	United States	Article 13 (2)
77	Vietnam	Article 13 (2)

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

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 10(6) of the Convention, Ukraine considers that none of its Covered Tax Agreements contain a provision described in Article 10 (4).

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, Ukraine 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 Commissionaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, Ukraine considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 5 (5)
2	Armenia	Article 5 (5)
3	Austria	Article 5 (5)
4	Azerbaijan	Article 5 (5)
5	Belarus	Article 5 (5)
6	Belgium	Article 5 (5)
7	Bosnia and Herzegovina	Article 5 (5)
8	Brazil	Article 5 (5)
9	Bulgaria	Article 5 (5)
10	Canada	Article 5 (5)
11	China	Article 5 (5)
12	Croatia	Article 5 (5)
13	Cuba	Article 5 (5)
14	Cyprus	Article 5 (5)
15	Czech Republic	Article 5 (5)
16	Denmark	Article 5 (5)
17	Egypt	Article 5 (5)
18	Estonia	Article 5 (5)
19	Finland	Article 5 (5)(a)
20	France	Article 5 (5)
21	Georgia	Article 5 (5)
22	Germany	Article 5 (5)
23	Greece	Article 5 (5)
24	Hungary	Article 5 (5)
25	Iceland	Article 5 (5)
26	India	Article 5 (5)(a)
27	Indonesia	Article 5 (5)(a)
28	Iran	Article 5 (5)

29	Ireland	Article 5 (6)(a)
30	Israel	Article 5 (5)
31	Italy	Article 5 (4)
32	Japan	Article 4 (4)(a)
33	Jordan	Article 5 (5)(a)
34	Kazakhstan	Article 5 (5)
35	Korea	Article 5 (5)
36	Kuwait	Article 5 (6)(a)
37	Kyrgyzstan	Article 5 (5)
38	Latvia	Article 5 (5)
39	Lebanon	Article 5 (5)
40	Libya	Article 6 (5)
41	Lithuania	Article 5 (5)
42	Luxembourg	Article 5 (5)
43	Macedonia	Article 5 (5)
44	Malaysia	Article 5 (5)(a)
45	Malaysia	Article 5 (5)(a)
46	Malta	Article 5 (5)
47	Mexico	Article 5 (5)
48	Moldova	Article 5 (5)
49	Mongolia	Article 5 (5)(a)
50	Montenegro	Article 5 (5)
51	Morocco	Article 5 (5)(a)
52	Netherlands	Article 5 (5)
53	Norway	Article 5 (5)
54	Pakistan	Article 5 (5)
55	Poland	Article 5 (5)
56	Portugal	Article 5 (5)
57	Romania	Article 5 (5)(a)
58	Russia	Article 5 (5)
59	Saudi Arabia	Article 5 (5)(a)
60	Serbia	Article 5 (5)
61	Singapore	Article 5 (5)
62	Slovakia	Article 5 (5)

63	Slovenia	Article 5 (5)
64	South Africa	Article 5 (5)
65	Spain	Article 4 (5)
66	Sweden	Article 5 (5)
67	Switzerland	Article 5 (5)
68	Syria	Article 5 (5)
69	Tajikistan	Article 5 (5)
70	Thailand	Article 5 (5)(a)
71	Turkey	Article 5 (5)
72	Turkmenistan	Article 5 (5)(a)
73	United Arab Emirates	Article 5 (5)(a)
74	United Kingdom	Article 5 (5)
75	United States	Article 5 (5)(a)
76	Uzbekistan	Article 5 (5)
77	Vietnam	Article 5 (5)(a)

Pursuant to Article 12(6) of the Convention, Ukraine considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 5 (6)
2	Armenia	Article 5 (6)
3	Austria	Article 5 (6)
4	Azerbaijan	Article 5 (6)
5	Belarus	Article 5 (6)
6	Belgium	Article 5 (6)
7	Bosnia and Herzegovina	Article 5 (6)
8	Brazil	Article 5 (6)
9	Bulgaria	Article 5 (6)
10	Canada	Article 5 (6)
11	China	Article 5 (6)
12	Croatia	Article 5 (6)
13	Cuba	Article 5 (6)
14	Cyprus	Article 5 (6)
15	Czech Republic	Article 5 (6)

16	Denmark	Article 5 (6)
17	Egypt	Article 5 (7)
18	Estonia	Article 5 (6)
19	Finland	Article 5 (6)
20	France	Article 5 (6)
21	Georgia	Article 5 (6)
22	Germany	Article 5 (6)
23	Greece	Article 5 (6)
24	Hungary	Article 5 (6)
25	Iceland	Article 5 (6)
26	India	Article 5 (6)
27	Indonesia	Article 5 (6)
28	Iran	Article 5 (6)
29	Ireland	Article 5 (7)
30	Israel	Article 5 (6)
31	Italy	Article 5 (5)
32	Japan	Article 4 (5)
33	Jordan	Article 5 (6)
34	Kazakhstan	Article 5 (6)
35	Korea	Article 5 (6)
36	Kuwait	Article 5 (7)
37	Kyrgyzstan	Article 5 (6)
38	Latvia	Article 5 (6)
39	Lebanon	Article 5 (6)
40	Libya	Article 6 (6)
41	Lithuania	Article 5 (6)
42	Luxembourg	Article 5 (6)
43	Macedonia	Article 5 (6)
44	Malaysia	Article 5 (6)
45	Malaysia	Article 5 (6)
46	Malta	Article 5 (6)
47	Mexico	Article 5 (7)
48	Moldova	Article 5 (6)
49	Mongolia	Article 5 (6)

50	Montenegro	Article 5 (6)
51	Morocco	Article 5 (6)
52	Netherlands	Article 5 (6)
53	Norway	Article 5 (6)
54	Pakistan	Article 5 (6)
55	Poland	Article 5 (6)
56	Portugal	Article 5 (6)
57	Romania	Article 5 (6)
58	Russia	Article 5 (6)
59	Saudi Arabia	Article 5 (6)
60	Serbia	Article 5 (6)
61	Singapore	Article 5 (6)
62	Slovakia	Article 5 (6)
63	Slovenia	Article 5 (6)
64	South Africa	Article 5 (6)
65	Spain	Article 4 (4)
66	Sweden	Article 5 (6)
67	Switzerland	Article 5 (6)
68	Syria	Article 5 (6)
69	Tajikistan	Article 5 (6)
70	Thailand	Article 5 (6)
71	Turkey	Article 5 (6)
72	Turkmenistan	Article 5 (6)
73	United Arab Emirates	Article 5 (6)
74	United Kingdom	Article 5 (6)
75	United States	Article 5 (6)
76	Uzbekistan	Article 5 (6)
77	Vietnam	Article 5 (6)

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

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, Ukraine hereby chooses to apply Option A under Article 13(1).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, Ukraine considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 5 (4)
2	Armenia	Article 5 (4)
3	Austria	Article 5 (4)
4	Azerbaijan	Article 5 (4)
5	Belarus	Article 5 (4)
6	Belgium	Article 5 (4)
7	Bosnia and Herzegovina	Article 5 (4)
8	Brazil	Article 5 (4)
9	Bulgaria	Article 5 (4)
10	Canada	Article 5 (4)
11	China	Article 5 (4)
12	Croatia	Article 5 (4)
13	Cuba	Article 5 (4)
14	Cyprus	Article 5 (4)
15	Czech Republic	Article 5 (4)
16	Denmark	Article 5 (4)
17	Egypt	Article 5 (4)
18	Estonia	Article 5 (4)
19	Finland	Article 5 (4)
20	France	Article 5 (4)
21	Georgia	Article 5 (4)
22	Germany	Article 5 (4)
23	Greece	Article 5 (4)
24	Hungary	Article 5 (4)
25	Iceland	Article 5 (4)
26	India	Article 5 (4)
27	Indonesia	Article 5 (4)
28	Iran	Article 5 (4)
29	Ireland	Article 5 (5)

30	Israel	Article 5 (4)
31	Italy	Article 5 (3), Protocol 1
32	Japan	Article 4 (3)
33	Jordan	Article 5 (4)
34	Kazakhstan	Article 5 (4)
35	Korea	Article 5 (4)
36	Kuwait	Article 5 (5)
37	Kyrgyzstan	Article 5 (4)
38	Latvia	Article 5 (4)
39	Lebanon	Article 5 (4)
40	Libya	Article 6 (4)
41	Lithuania	Article 5 (4)
42	Luxembourg	Article 5 (4)
43	Macedonia	Article 5 (4)
44	Malaysia	Article 5 (3)
45	Malaysia	Article 5 (4)
46	Malta	Article 5 (4)
47	Mexico	Article 5 (4)
48	Moldova	Article 5 (4)
49	Mongolia	Article 5 (4)
50	Montenegro	Article 5 (4)
51	Morocco	Article 5 (4)
52	Netherlands	Article 5 (4)
53	Norway	Article 5 (4)
54	Pakistan	Article 5 (4)
55	Poland	Article 5 (4)
56	Portugal	Article 5 (4)
57	Romania	Article 5 (4)
58	Russia	Article 5 (4)
59	Saudi Arabia	Article 5 (4)
60	Serbia	Article 5 (4)
61	Singapore	Article 5 (4)
62	Slovakia	Article 5 (4)
63	Slovenia	Article 5 (4)

64	South Africa	Article 5 (4)
65	Spain	Article 4 (3)
66	Sweden	Article 5 (4)
67	Switzerland	Article 5 (4)
68	Syria	Article 5 (4)
69	Tajikistan	Article 5 (4)
70	Thailand	Article 5 (4)
71	Turkey	Article 5 (4)
72	Turkmenistan	Article 5 (4)
73	United Arab Emirates	Article 5 (4)
74	United Kingdom	Article 5 (4)
75	United States	Article 5 (4)
76	Uzbekistan	Article 5 (4)
77	Vietnam	Article 5 (4)

Article 14 – Splitting-up of Contracts

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 14(4) of the Convention, Ukraine considers that none of its Covered Tax Agreements contain a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b).

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, Ukraine 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	Algeria	Article 25(1)
2	Armenia	Article 25(1), first sentence
3	Austria	Article 25(1), first sentence
4	Azerbaijan	Article 25(1)
5	Belarus	Article 24(1), first sentence
6	Belgium	Article 25(1), first sentence
7	Bosnia and Herzegovina	Article 26(1), first sentence

8	Brazil	Article 25(1), first sentence
9	Bulgaria	Article 26(1), first sentence
10	Canada	Article 25(1), first sentence
11	China	Article 26(1), first sentence
12	Croatia	Article 25(1), first sentence
13	Cuba	Article 26(1), first sentence
14	Cyprus	Article 23(1), first sentence
15	Czech Republic	Article 25(1), first sentence
16	Denmark	Article 26(1), first sentence
17	Egypt	Article 26(1), first sentence
18	Estonia	Article 26(1), first sentence
19	Finland	Article 25(1), first sentence
20	France	Article 25(1), first sentence
21	Georgia	Article 26(1), first sentence
22	Germany	Article 25(1), first sentence
23	Greece	Article 25(1), first sentence
24	Hungary	Article 25(1), first sentence
25	Iceland	Article 25(1), first sentence
26	India	Article 26(1), first sentence
27	Indonesia	Article 25(1), first sentence
28	Iran	Article 25(1), first sentence
29	Ireland	Article 24(1), first sentence
30	Israel	Article 25(1), first sentence
31	Italy	Article 26(1), first sentence
32	Japan	Article 22(1), first sentence
33	Jordan	Article 26(1), first sentence
34	Kazakhstan	Article 24(1), first sentence
35	Korea	Article 25(1), first sentence
36	Kuwait	Article 26(1), first sentence
37	Kyrgyzstan	Article 25(1), first sentence
38	Latvia	Article 27(1), first sentence
39	Lebanon	Article 25(1), first sentence
40	Libya	Article 25(1), first sentence
41	Lithuania	Article 27(1), first sentence

42	Luxembourg	Article 25(1), first sentence
43	Macedonia	Article 26(1), first sentence
44	Malaysia	Article 23(1), first sentence
45	Malaysia	Article 25(1), first sentence
46	Malta	Article 24(1), first sentence
47	Mexico	Article 26(1), first sentence
48	Moldova	Article 25(1), first sentence
49	Mongolia	Article 26(1), first sentence
50	Montenegro	Article 26(1), first sentence
51	Morocco	Article 25(1), first sentence
52	Netherlands	Article 27(1), first sentence
53	Norway	Article 26(1), first sentence
54	Pakistan	Article 24(1), first sentence
55	Poland	Article 26(1), first sentence
56	Portugal	Article 26(1), first sentence
57	Romania	Article 26(1), first sentence
58	Russia	Article 24(1), first sentence
59	Saudi Arabia	Article 25(1), first sentence
60	Serbia	Article 26(1), first sentence
61	Singapore	Article 24(1), first sentence
62	Slovakia	Article 25(1), first sentence
63	Slovenia	Article 26(1), first sentence
64	South Africa	Article 23(1), first sentence
65	Spain	Article 20(1), first sentence
66	Sweden	Article 24(1), first sentence
67	Switzerland	Article 25(1), first sentence
68	Syria	Article 25(1), first sentence
69	Tajikistan	Article 25(1), first sentence
70	Thailand	Article 25(1), first sentence
71	Turkey	Article 25(1), first sentence
72	Turkmenistan	Article 25(1), first sentence
73	United Arab Emirates	Article 27(1), first sentence
74	United Kingdom	Article 26(1)
75	United States	Article 26

76	Uzbekistan	Article 25(1), first sentence
77	Vietnam	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Ukraine 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
10	Canada	Article 25(1), second sentence
27	Indonesia	Article 25(1), second sentence
28	Iran	Article 25(1), second sentence
31	Italy	Article 26(1), second sentence
39	Lebanon	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Ukraine 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
2	Armenia	Article 25(1), second sentence
3	Austria	Article 25(1), second sentence
5	Belarus	Article 24(1), second sentence
6	Belgium	Article 25(1), second sentence
7	Bosnia and Herzegovina	Article 26(1), second sentence
9	Bulgaria	Article 26(1), second sentence
11	China	Article 26(1), second sentence
12	Croatia	Article 25(1), second sentence
13	Cuba	Article 26(1), second sentence
14	Cyprus	Article 23(1), second sentence
15	Czech Republic	Article 25(1), second sentence
16	Denmark	Article 26(1), second sentence
17	Egypt	Article 26(1), second sentence
18	Estonia	Article 26(1), second sentence
19	Finland	Article 25(1), second sentence
20	France	Article 25(1), second sentence
21	Georgia	Article 26(1), second sentence

22	Germany	Article 25(1), second sentence
23	Greece	Article 25(1), second sentence
24	Hungary	Article 25(1), second sentence
25	Iceland	Article 25(1), second sentence
26	India	Article 26(1), second sentence
29	Ireland	Article 24(1), second sentence
30	Israel	Article 25(1), second sentence
32	Japan	Article 22(1), second sentence
33	Jordan	Article 26(1), second sentence
34	Kazakhstan	Article 25(1), second sentence
35	Korea	Article 25(1), second sentence
36	Kuwait	Article 26(1), second sentence
37	Kyrgyzstan	Article 25(1), second sentence
38	Latvia	Article 27(1), second sentence
40	Libya	Article 25(1), second sentence
41	Lithuania	Article 27(1), second sentence
42	Luxembourg	Article 25(1), second sentence
43	Macedonia	Article 26(1), second sentence
44	Malaysia	Article 23(1), second sentence
45	Malaysia	Article 25(1), second sentence
46	Malta	Article 24(1), second sentence
47	Mexico	Article 26(1), second sentence
48	Moldova	Article 25(1), second sentence
49	Mongolia	Article 26(1), second sentence
50	Montenegro	Article 26(1), second sentence
51	Morocco	Article 25(1), second sentence
52	Netherlands	Article 27(1), second sentence
53	Norway	Article 26(1), second sentence
54	Pakistan	Article 24(1), second sentence
55	Poland	Article 26(1), third sentence
56	Portugal	Article 26(1), second sentence
57	Romania	Article 26(1), second sentence
58	Russia	Article 24(1), second sentence
59	Saudi Arabia	Article 25(1), second sentence

60	Serbia	Article 26(1), second sentence
61	Singapore	Article 24(1), second sentence
62	Slovakia	Article 25(1), second sentence
63	Slovenia	Article 26(1), second sentence
64	South Africa	Article 23(1), second sentence
65	Spain	Article 20(1), second sentence
66	Sweden	Article 24(1), second sentence
67	Switzerland	Article 25(1), second sentence
68	Syria	Article 25(1), second sentence
69	Tajikistan	Article 25(1), second sentence
70	Thailand	Article 25(1), second sentence
72	Turkmenistan	Article 25(1), second sentence
73	United Arab Emirates	Article 27(1), second sentence
76	Uzbekistan	Article 25(1), second sentence
77	Vietnam	Article 25(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

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

Listed Agreement Number	Other Contracting Jurisdiction
4	Azerbaijan
8	Brazil
10	Canada
17	Egypt
27	Indonesia
31	Italy
44	Malaysia
47	Mexico
55	Poland
57	Romania
62	Slovakia
65	Spain
67	Switzerland
70	Thailand

71	Turkey
74	United Kingdom

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

Listed Agreement Number	Other Contracting Jurisdiction
6	Belgium
8	Brazil
14	Cyprus
16	Denmark
17	Egypt
18	Estonia
21	Georgia
23	Greece
27	Indonesia
29	Ireland
31	Italy
34	Kazakhstan
35	Korea
37	Kyrgyzstan
38	Latvia
41	Lithuania
42	Luxembourg
43	Macedonia
46	Malta
48	Moldova
54	Pakistan
55	Poland
56	Portugal
58	Russia
64	South Africa
67	Switzerland
69	Tajikistan
74	United Kingdom

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(b) of the Convention, Ukraine reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements on the basis that in the absence of a provision referred to in Article 17(2) in its Covered Tax Agreement:

- i) it shall make the appropriate adjustment referred to in Article 17(1); or
- ii) its competent authority shall endeavour to resolve the case under the provisions of a Covered Tax Agreement relating to mutual agreement procedure.