

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

**Status as of 27 November 2023**

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

The MLI Positions provided for each jurisdiction upon the deposit of the instrument of ratification, acceptance or approval and/or signature, the notifications made pursuant to Article 35(7)(b) of the MLI and the notifications made after becoming a Party to the Convention are available via the links below.

Arbitration Profiles have been developed to provide taxpayers with relevant information on the application of Part VI of the MLI for each jurisdiction choosing to apply that Part.

**IMPORTANT:** The current position for each jurisdiction will be the later of the positions provided upon the deposit of its instrument of ratification, acceptance or approval of the Convention or made after becoming a Party to the Convention.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party	Arbitration Profile
1	Albania	<a href="#">28-05-2019</a>	<a href="#">22-09-2020</a>	01-01-2021			
2	Andorra	<a href="#">07-06-2017</a>	<a href="#">29-09-2021</a>	01-01-2022			<a href="#">28-06-2022</a>
3	Argentina	<a href="#">07-06-2017</a>					
4	Armenia	<a href="#">07-06-2017</a>	<a href="#">25-09-2023</a>	01-01-2024			
5	Australia	<a href="#">07-06-2017</a>	<a href="#">26-09-2018</a>	01-01-2019		<a href="#">02-10-2020</a>	<a href="#">28-06-2022</a>
6	Austria	<a href="#">07-06-2017</a>	<a href="#">22-09-2017</a>	01-07-2018		<a href="#">28-08-2023</a>	<a href="#">28-06-2022</a>
7	Azerbaijan	<a href="#">20-11-2023</a>					
8	Bahrain	<a href="#">27-11-2020</a>	<a href="#">23-02-2022</a>	01-06-2022			
9	Barbados	<a href="#">24-01-2018</a>	<a href="#">21-12-2020</a>	01-04-2021			<a href="#">25-03-2021</a>
10	Belgium	<a href="#">07-06-2017</a>	<a href="#">26-06-2019</a>	01-10-2019		<a href="#">25-11-2021</a>	<a href="#">21-02-2023</a>
11	Belize	<a href="#">11-01-2019</a>	<a href="#">07-04-2022</a>	01-08-2022			

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party	Arbitration Profile
12	Bosnia and Herzegovina	<a href="#">30-10-2019</a>	<a href="#">16-09-2020</a>	01-01-2021			
13	Bulgaria	<a href="#">07-06-2017</a>	<a href="#">16-09-2022</a>	01-01-2023			
14	Burkina Faso	<a href="#">07-06-2017</a>	<a href="#">30-10-2020</a>	01-02-2021			
15	Cameroon	<a href="#">11-07-2017</a>	<a href="#">21-04-2022</a>	01-08-2022			
16	Canada	<a href="#">07-06-2017</a>	<a href="#">29-08-2019</a>	01-12-2019		<a href="#">08-10-2020</a>	<a href="#">16-12-2022</a>
17	Chile	<a href="#">07-06-2017</a>	<a href="#">26-11-2020</a>	01-03-2021			
18	China (People's Republic of)	<a href="#">07-06-2017</a>	<a href="#">25-05-2022</a>	01-09-2022			
19	Colombia	<a href="#">07-06-2017</a>					
20	Costa Rica	<a href="#">07-06-2017</a>	<a href="#">22-09-2020</a>	01-01-2021			
21	Côte d'Ivoire	<a href="#">24-01-2018</a>	<a href="#">25-09-2023</a>	01-01-2024			
22	Croatia	<a href="#">07-06-2017</a>	<a href="#">18-02-2021</a>	01-06-2021			
23	Curaçao	<a href="#">20-12-2017</a> <sup>1</sup>	<a href="#">29-03-2019</a>	01-07-2019			<a href="#">25-03-2021</a>
24	Cyprus	<a href="#">07-06-2017</a>	<a href="#">23-01-2020</a>	01-05-2020			
25	Czechia	<a href="#">07-06-2017</a>	<a href="#">13-05-2020</a> <sup>2</sup>	01-09-2020			
26	Denmark	<a href="#">07-06-2017</a>	<a href="#">30-09-2019</a>	01-01-2020		<a href="#">29-06-2021</a>	<a href="#">07-09-2023</a>
27	Egypt	<a href="#">07-06-2017</a>	<a href="#">30-09-2020</a>	01-01-2021			
28	Estonia	<a href="#">29-06-2018</a>	<a href="#">15-01-2021</a>	01-05-2021	<a href="#">01-06-2022</a>		
29	Eswatini	<a href="#">27-09-2023</a>					
30	Fiji	<a href="#">07-06-2017</a>					<a href="#">25-03-2021</a>

<sup>1</sup> On this date, the Kingdom of Netherlands communicated a provisional list of reservations and notifications in respect of Curaçao and informed the OECD that it intended to deposit, at the time of the deposit of its instrument of acceptance, a definitive list of reservations and notifications pursuant to Article 28(4) and (5) and Article 29(1) and (2) of the Convention.

<sup>2</sup> The List of Reservations and Notifications ("the MLI Position") deposited by Czechia at the time of deposit of the instrument of ratification does not follow the standard format: the notifications and reservations are listed separately and with the English text following the Czech text.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party	Arbitration Profile
31	Finland	<a href="#">07-06-2017</a>	<a href="#">25-02-2019</a>	01-06-2019		<a href="#">27-06-2023</a>	<a href="#">28-06-2022</a>
32	France	<a href="#">07-06-2017</a>	<a href="#">26-09-2018</a>	01-01-2019		<a href="#">22-09-2020</a>	<a href="#">16-09-2022</a>
33	Gabon	<a href="#">07-06-2017</a>					
34	Georgia	<a href="#">07-06-2017</a>	<a href="#">29-03-2019</a>	01-07-2019			
35	Germany	<a href="#">07-06-2017</a>	<a href="#">18-12-2020</a>	01-04-2021			<a href="#">28-06-2022</a>
36	Greece	<a href="#">07-06-2017</a>	<a href="#">30-03-2021</a>	01-07-2021			<a href="#">25-03-2021</a>
37	Guernsey	<a href="#">07-06-2017</a>	<a href="#">12-02-2019</a>	01-06-2019			
38	Hong Kong (China)	<a href="#">07-06-2017</a>	<a href="#">25-05-2022</a>	01-09-2022	<a href="#">21-02-2023</a>		
39	Hungary	<a href="#">07-06-2017</a>	<a href="#">25-03-2021</a>	01-07-2021			<a href="#">28-06-2022</a>
40	Iceland	<a href="#">07-06-2017</a>	<a href="#">26-09-2019</a>	01-01-2020		<a href="#">14-12-2021</a>	
41	India	<a href="#">07-06-2017</a>	<a href="#">25-06-2019</a>	01-10-2019			
42	Indonesia	<a href="#">07-06-2017</a>	<a href="#">28-04-2020</a>	01-08-2020	<a href="#">27-11-2023</a>	<a href="#">27-11-2023</a>	
43	Ireland	<a href="#">07-06-2017</a>	<a href="#">29-01-2019</a>	01-05-2019			<a href="#">25-03-2021</a>
44	Isle of Man	<a href="#">07-06-2017</a>	<a href="#">25-10-2017</a>	01-07-2018			
45	Israel	<a href="#">07-06-2017</a>	<a href="#">13-09-2018</a>	01-01-2019			
46	Italy	<a href="#">07-06-2017</a>					<a href="#">28-06-2022</a>
47	Jamaica	<a href="#">24-01-2018</a>					
48	Japan	<a href="#">07-06-2017</a>	<a href="#">26-09-2018</a>	01-01-2019		<a href="#">20-06-2023</a>	<a href="#">28-06-2022</a>
49	Jersey	<a href="#">07-06-2017</a>	<a href="#">15-12-2017</a>	01-07-2018			
50	Jordan	<a href="#">19-12-2019</a>	<a href="#">29-09-2020</a>	01-01-2021			
51	Kazakhstan	<a href="#">25-06-2018</a>	<a href="#">24-06-2020</a>	01-10-2020		<a href="#">26-11-2020</a>	
52	Kenya	<a href="#">26-11-2019</a>					
53	Korea	<a href="#">07-06-2017</a>	<a href="#">13-05-2020</a>	01-09-2020			

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54	Kuwait	<a href="#">07-06-2017</a>					
55	Latvia	<a href="#">07-06-2017</a>	<a href="#">29-10-2019</a>	01-02-2020		<a href="#">20-04-2021</a>	
56	Lesotho	<a href="#">09-02-2022</a>	<a href="#">28-07-2022</a>	01-11-2022			<a href="#">28-06-2022</a>
57	Liechtenstein	<a href="#">07-06-2017</a>	<a href="#">19-12-2019</a>	01-04-2020			<a href="#">25-03-2021</a>
58	Lithuania	<a href="#">07-06-2017</a>	<a href="#">11-09-2018</a>	01-01-2019			
59	Luxembourg	<a href="#">07-06-2017</a>	<a href="#">09-04-2019</a>	01-08-2019			<a href="#">21-02-2023</a>
60	Malaysia	<a href="#">24-01-2018</a>	<a href="#">18-02-2021</a>	01-06-2021		<a href="#">10-11-2022</a>	
61	Malta	<a href="#">07-06-2017</a>	<a href="#">18-12-2018</a>	01-04-2019			<a href="#">28-06-2022</a>
62	Mauritius	<a href="#">05-07-2017</a> <sup>3</sup>	<a href="#">18-10-2019</a>	01-02-2020			<a href="#">28-06-2022</a>
63	Mexico	<a href="#">07-06-2017</a>	<a href="#">15-03-2023</a>	01-07-2023			
64	Monaco	<a href="#">07-06-2017</a>	<a href="#">10-01-2019</a>	01-05-2019			
65	Mongolia	<a href="#">06-10-2022</a>					
66	Morocco	<a href="#">25-06-2019</a>					
67	Namibia	<a href="#">30-09-2021</a>					
68	Netherlands	<a href="#">07-06-2017</a>	<a href="#">29-03-2019</a>	01-07-2019		<a href="#">25-11-2021</a>	<a href="#">10-11-2023</a>
69	New Zealand	<a href="#">07-06-2017</a>	<a href="#">27-06-2018</a>	01-10-2018			<a href="#">10-11-2023</a>
70	Nigeria	<a href="#">17-08-2017</a>					
71	North Macedonia	<a href="#">29-01-2020</a>					
72	Norway	<a href="#">07-06-2017</a>	<a href="#">17-07-2019</a>	01-11-2019			
73	Oman	<a href="#">26-11-2019</a>	<a href="#">07-07-2020</a>	01-11-2020			
74	Pakistan	<a href="#">07-06-2017</a>	<a href="#">18-12-2020</a>	01-04-2021			
75	Panama	<a href="#">24-01-2018</a>	<a href="#">05-11-2020</a>	01-03-2021			

<sup>3</sup> On 10 October 2018, Mauritius submitted a [draft MLI position](#) to the OECD Secretariat in preparation of Mauritius' definitive MLI Position to be provided upon the deposit of its instrument of ratification.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party	Arbitration Profile
76	Papua New Guinea	<a href="#">23-01-2019</a>	<a href="#">31-08-2023</a>	01-12-2023			<a href="#">28-06-2022</a>
77	Peru	<a href="#">27-06-2018</a>					
78	Poland	<a href="#">07-06-2017</a>	<a href="#">23-01-2018</a>	01-07-2018			
79	Portugal	<a href="#">07-06-2017</a>	<a href="#">28-02-2020</a>	01-06-2020		<a href="#">06-03-2023</a>	<a href="#">25-03-2021</a>
80	Qatar	<a href="#">04-12-2018</a>	<a href="#">23-12-2019</a>	01-04-2020		<a href="#">25-11-2021</a>	
81	Romania	<a href="#">07-06-2017</a>	<a href="#">28-02-2022</a>	01-06-2022	<a href="#">10-11-2023</a>		
82	Russian Federation	<a href="#">07-06-2017</a>	<a href="#">18-06-2019</a>	01-10-2019	<a href="#">07-02-2023</a>		
83	San Marino	<a href="#">07-06-2017</a>	<a href="#">11-03-2020</a>	01-07-2020			
84	Saudi Arabia	<a href="#">18-09-2018</a>	<a href="#">23-01-2020</a>	01-05-2020			
85	Senegal	<a href="#">07-06-2017</a>	<a href="#">10-05-2022</a>	01-09-2022			
86	Serbia	<a href="#">07-06-2017</a>	<a href="#">05-06-2018</a>	01-10-2018		<a href="#">27-09-2023</a>	
87	Seychelles	<a href="#">07-06-2017</a>	<a href="#">14-12-2021</a>	01-04-2022			
88	Singapore	<a href="#">07-06-2017</a>	<a href="#">21-12-2018</a>	01-04-2019		<a href="#">11-08-2021</a>	<a href="#">28-06-2022</a>
89	Slovak Republic	<a href="#">07-06-2017</a>	<a href="#">20-09-2018</a>	01-01-2019			
90	Slovenia	<a href="#">07-06-2017</a>	<a href="#">22-03-2018</a>	01-07-2018		<a href="#">23-03-2023</a>	<a href="#">28-06-2022</a>
91	South Africa	<a href="#">07-06-2017</a>	<a href="#">30-09-2022</a>	01-01-2023			
92	Spain	<a href="#">07-06-2017</a> <sup>4</sup>	<a href="#">28-09-2021</a>	01-01-2022	<a href="#">10-11-2023</a>		<a href="#">25-03-2021</a>
93	Sweden	<a href="#">07-06-2017</a>	<a href="#">22-06-2018</a>	01-10-2018			<a href="#">25-03-2021</a>
94	Switzerland	<a href="#">07-06-2017</a>	<a href="#">29-08-2019</a>	01-12-2019	<a href="#">16-12-2022</a>		<a href="#">28-06-2022</a>
95	Thailand	<a href="#">09-02-2022</a>	<a href="#">31-03-2022</a>	01-07-2022			
96	Tunisia	<a href="#">24-01-2018</a>	<a href="#">24-07-2023</a>	01-11-2023			

<sup>4</sup> Declaration made by Spain: <http://www.oecd.org/tax/treaties/beps-ml-i-declaration-spain.pdf>

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party	Arbitration Profile
97	Türkiye	<a href="#">07-06-2017</a> <sup>5</sup>					
98	Ukraine	<a href="#">23-07-2018</a>	<a href="#">08-08-2019</a>	01-12-2019			
99	United Arab Emirates	<a href="#">27-06-2018</a>	<a href="#">29-05-2019</a>	01-09-2019			
100	United Kingdom	<a href="#">07-06-2017</a>	<a href="#">29-06-2018</a>	01-10-2018			<a href="#">21-02-2023</a>
101	Uruguay	<a href="#">07-06-2017</a>	<a href="#">06-02-2020</a>	01-06-2020			
102	Viet Nam	<a href="#">09-02-2022</a>	<a href="#">23-05-2023</a>	01-09-2023			

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

- Algeria
- Lebanon

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<sup>5</sup> Declaration made by Türkiye: <http://www.oecd.org/tax/treaties/beps-mli-declaration-turkey.pdf>