

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

Status as of 31 May 2024

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.

Entry into force of agreements notified pursuant to Article 2 of the Convention: Upon ratification of the Convention, some Parties had notified agreements pursuant to Article 2 without indicating dates on the entry into force of those agreements. Following their ratification, some of those Parties confirmed that some of those agreements have now entered into force. The information associated with those agreements is accessible in this [information note](#). Parties identified with an asterisk (*) in the List of Signatories and Parties are those that confirmed that some of their agreements notified pursuant to Article 2 have now entered into force.

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	28-05-2019	22-09-2020	01-01-2021			
2	Andorra	07-06-2017	29-09-2021	01-01-2022			28-06-2022
3	Argentina	07-06-2017					
4	Armenia	07-06-2017	25-09-2023	01-01-2024			
5	Australia	07-06-2017	26-09-2018	01-01-2019		02-10-2020	28-06-2022
6	Austria	07-06-2017	22-09-2017	01-07-2018		28-08-2023	28-06-2022
7	Azerbaijan	20-11-2023					
8	Bahrain*	27-11-2020	23-02-2022	01-06-2022			

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
9	Barbados	24-01-2018	21-12-2020	01-04-2021			25-03-2021
10	Belgium	07-06-2017	26-06-2019	01-10-2019		25-11-2021	21-02-2023
11	Belize	11-01-2019	07-04-2022	01-08-2022			
12	Bosnia and Herzegovina	30-10-2019	16-09-2020	01-01-2021			
13	Bulgaria	07-06-2017	16-09-2022	01-01-2023			
14	Burkina Faso	07-06-2017	30-10-2020	01-02-2021			
15	Cameroon	11-07-2017	21-04-2022	01-08-2022			
16	Canada	07-06-2017	29-08-2019	01-12-2019		08-10-2020	16-12-2022
17	Chile	07-06-2017	26-11-2020	01-03-2021			
18	China (People's Republic of)	07-06-2017	25-05-2022	01-09-2022			
19	Colombia	07-06-2017					
20	Costa Rica	07-06-2017	22-09-2020	01-01-2021			
21	Côte d'Ivoire	24-01-2018	25-09-2023	01-01-2024			
22	Croatia	07-06-2017	18-02-2021	01-06-2021			
23	Curaçao ¹	20-12-2017 ²	29-03-2019	01-07-2019			25-03-2021
24	Cyprus	07-06-2017	23-01-2020	01-05-2020			
25	Czechia	07-06-2017	13-05-2020 ³	01-09-2020			
26	Denmark	07-06-2017	30-09-2019	01-01-2020		29-06-2021	07-09-2023

¹ The Kingdom of the Netherlands, which is a Party to the Convention, is responsible to the international relations of Curaçao and has submitted the relevant reservations and notifications on behalf of Curaçao pursuant to Article 2(1)(a)(i)(B) of the Convention.

² 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.

³ 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
27	Egypt	07-06-2017	30-09-2020	01-01-2021			
28	Estonia	29-06-2018	15-01-2021	01-05-2021	01-06-2022		
29	Eswatini	27-09-2023					
30	Fiji	07-06-2017					25-03-2021
31	Finland	07-06-2017	25-02-2019	01-06-2019		27-06-2023	28-06-2022
32	France*	07-06-2017	26-09-2018	01-01-2019		22-09-2020	16-09-2022
33	Gabon	07-06-2017					
34	Georgia	07-06-2017	29-03-2019	01-07-2019			
35	Germany	07-06-2017	18-12-2020	01-04-2021			28-06-2022
36	Greece	07-06-2017	30-03-2021	01-07-2021			25-03-2021
37	Guernsey	07-06-2017	12-02-2019	01-06-2019			
38	Hong Kong (China) ⁴	07-06-2017	25-05-2022	01-09-2022	22-02-2024		
39	Hungary	07-06-2017	25-03-2021	01-07-2021			28-06-2022
40	Iceland	07-06-2017	26-09-2019	01-01-2020		14-12-2021	
41	India	07-06-2017	25-06-2019	01-10-2019			
42	Indonesia	07-06-2017	28-04-2020	01-08-2020	27-11-2023	27-11-2023	
43	Ireland	07-06-2017	29-01-2019	01-05-2019			25-03-2021
44	Isle of Man	07-06-2017	25-10-2017	01-07-2018			
45	Israel*	07-06-2017	13-09-2018	01-01-2019			
46	Italy	07-06-2017					28-06-2022
47	Jamaica	24-01-2018					

⁴ China (People's Republic of) which is a Party to the Convention, is responsible to the international relations of Hong Kong (China) and has submitted the relevant reservations and notifications on behalf of Hong Kong (China) pursuant to Article 2(1)(a)(i)(B) of 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
48	Japan	07-06-2017	26-09-2018	01-01-2019		20-06-2023	28-06-2022
49	Jersey*	07-06-2017	15-12-2017	01-07-2018			
50	Jordan	19-12-2019	29-09-2020	01-01-2021			
51	Kazakhstan	25-06-2018	24-06-2020	01-10-2020		26-11-2020	
52	Kenya	26-11-2019					
53	Korea	07-06-2017	13-05-2020	01-09-2020			
54	Kuwait	07-06-2017					
55	Latvia	07-06-2017	29-10-2019	01-02-2020		20-04-2021	
56	Lesotho	09-02-2022	28-07-2022	01-11-2022			28-06-2022
57	Liechtenstein	07-06-2017	19-12-2019	01-04-2020			25-03-2021
58	Lithuania*	07-06-2017	11-09-2018	01-01-2019			
59	Luxembourg	07-06-2017	09-04-2019	01-08-2019			21-02-2023
60	Malaysia*	24-01-2018	18-02-2021	01-06-2021		10-11-2022	
61	Malta	07-06-2017	18-12-2018	01-04-2019			28-06-2022
62	Mauritius	05-07-2017 ⁵	18-10-2019	01-02-2020			28-06-2022
63	Mexico	07-06-2017	15-03-2023	01-07-2023			
64	Monaco	07-06-2017	10-01-2019	01-05-2019			
65	Mongolia	06-10-2022					
66	Morocco	25-06-2019					
67	Namibia	30-09-2021					
68	Netherlands	07-06-2017	29-03-2019	01-07-2019		25-11-2021	29-02-2024
69	New Zealand	07-06-2017	27-06-2018	01-10-2018			10-11-2023

⁵ 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.

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70	Nigeria	17-08-2017					
71	North Macedonia	29-01-2020					
72	Norway	07-06-2017	17-07-2019	01-11-2019			
73	Oman	26-11-2019	07-07-2020	01-11-2020			
74	Pakistan	07-06-2017	18-12-2020	01-04-2021			
75	Panama	24-01-2018	05-11-2020	01-03-2021			
76	Papua New Guinea	23-01-2019	31-08-2023	01-12-2023			11-01-2024
77	Peru	27-06-2018					
78	Poland*	07-06-2017	23-01-2018	01-07-2018			
79	Portugal	07-06-2017	28-02-2020	01-06-2020		06-03-2023	25-03-2021
80	Qatar*	04-12-2018	23-12-2019	01-04-2020		25-11-2021	
81	Romania	07-06-2017	28-02-2022	01-06-2022	11-01-2024		
82	Russian Federation	07-06-2017	18-06-2019	01-10-2019	17-01-2024		
83	San Marino*	07-06-2017	11-03-2020	01-07-2020			
84	Saudi Arabia*	18-09-2018	23-01-2020	01-05-2020			
85	Senegal	07-06-2017	10-05-2022	01-09-2022			
86	Serbia	07-06-2017	05-06-2018	01-10-2018		27-09-2023	
87	Seychelles	07-06-2017	14-12-2021	01-04-2022			
88	Singapore	07-06-2017	21-12-2018	01-04-2019		11-08-2021	29-02-2024
89	Slovak Republic	07-06-2017	20-09-2018	01-01-2019			
90	Slovenia	07-06-2017	22-03-2018	01-07-2018		23-03-2023	28-06-2022
91	South Africa	07-06-2017	30-09-2022	01-01-2023			

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
92	Spain	07-06-2017 ⁶	28-09-2021	01-01-2022	31-05-2024		25-03-2021
93	Sweden	07-06-2017	22-06-2018	01-10-2018			25-03-2021
94	Switzerland	07-06-2017	29-08-2019	01-12-2019	16-12-2022		28-06-2022
95	Thailand	09-02-2022	31-03-2022	01-07-2022			
96	Tunisia	24-01-2018	24-07-2023	01-11-2023			
97	Türkiye	07-06-2017 ⁷					
98	Ukraine*	23-07-2018	08-08-2019	01-12-2019			
99	United Arab Emirates*	27-06-2018	29-05-2019	01-09-2019			
100	United Kingdom*	07-06-2017	29-06-2018	01-10-2018			31-05-2024
101	Uruguay	07-06-2017	06-02-2020	01-06-2020			
102	Viet Nam	09-02-2022	23-05-2023	01-09-2023			

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

- Algeria
- Lebanon

⁶ Declaration made by Spain: <http://www.oecd.org/tax/treaties/beps-mli-declaration-spain.pdf>

⁷ Declaration made by Türkiye: <http://www.oecd.org/tax/treaties/beps-mli-declaration-turkey.pdf>