

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

Status as of 25 October 2017

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 Position provided for each jurisdiction is available by clicking the name of the jurisdiction in the table below.

IMPORTANT: The MLI Positions provided at the time of signature for the jurisdictions listed below may be subject to changes. The definitive position for each jurisdiction will be provided upon the deposit of its instrument of ratification, acceptance or approval of the Convention.

| No | Jurisdiction | Signature | Deposit of Instrument of Ratification, Acceptance or Approval | Entry into Force |
|----|--|----------------------------|---|------------------|
| 1 | Andorra | 07-06-2017 | | |
| 2 | Argentina | 07-06-2017 | | |
| 3 | Armenia | 07-06-2017 | | |
| 4 | Australia | 07-06-2017 | | |
| 5 | Austria | 07-06-2017 | 22-09-2017 | |
| 6 | Belgium | 07-06-2017 | | |
| 7 | Bulgaria | 07-06-2017 | | |
| 8 | Burkina Faso | 07-06-2017 | | |
| 9 | Cameroon | 11-07-2017 | | |
| 10 | Canada | 07-06-2017 | | |
| 11 | Chile | 07-06-2017 | | |
| 12 | China (People's Republic of) | 07-06-2017 | | |
| 13 | Colombia | 07-06-2017 | | |
| 14 | Costa Rica | 07-06-2017 | | |
| 15 | Croatia | 07-06-2017 | | |
| 16 | Cyprus | 07-06-2017 | | |
| 17 | Czech Republic | 07-06-2017 | | |
| 18 | Denmark | 07-06-2017 | | |
| 19 | Egypt | 07-06-2017 | | |
| 20 | Fiji | 07-06-2017 | | |
| 21 | Finland | 07-06-2017 | | |
| 22 | France | 07-06-2017 | | |
| 23 | Gabon | 07-06-2017 | | |
| 24 | Georgia | 07-06-2017 | | |
| 25 | Germany | 07-06-2017 | | |

| No | Jurisdiction | Signature | Deposit of Instrument of Ratification, Acceptance or Approval | Entry into Force |
|----|-------------------|---|---|------------------|
| 26 | Greece | 07-06-2017 | | |
| 27 | Guernsey | 07-06-2017 | | |
| 28 | Hong Kong (China) | 07-06-2017 | | |
| 29 | Hungary | 07-06-2017 | | |
| 30 | Iceland | 07-06-2017 | | |
| 31 | India | 07-06-2017 | | |
| 32 | Indonesia | 07-06-2017 | | |
| 33 | Ireland | 07-06-2017 | | |
| 34 | Isle of Man | 07-06-2017 | 25-10-2017 | |
| 35 | Israel | 07-06-2017 | | |
| 36 | Italy | 07-06-2017 | | |
| 37 | Japan | 07-06-2017 | | |
| 38 | Jersey | 07-06-2017 | | |
| 39 | Korea | 07-06-2017 | | |
| 40 | Kuwait | 07-06-2017 | | |
| 41 | Latvia | 07-06-2017 | | |
| 42 | Liechtenstein | 07-06-2017 | | |
| 43 | Lithuania | 07-06-2017 | | |
| 44 | Luxembourg | 07-06-2017 | | |
| 45 | Malta | 07-06-2017 | | |
| 46 | Mauritius | 05-07-2017 ¹ | | |
| 47 | Mexico | 07-06-2017 | | |
| 48 | Monaco | 07-06-2017 | | |
| 49 | Netherlands | 07-06-2017 | | |
| 50 | New Zealand | 07-06-2017 | | |
| 51 | Nigeria | 17-08-2017 | | |
| 52 | Norway | 07-06-2017 | | |
| 53 | Pakistan | 07-06-2017 | | |
| 54 | Poland | 07-06-2017 | | |
| 55 | Portugal | 07-06-2017 | | |
| 56 | Romania | 07-06-2017 | | |
| 57 | Russia | 07-06-2017 | | |
| 58 | San Marino | 07-06-2017 | | |
| 59 | Senegal | 07-06-2017 | | |

¹ [Link](#) to the press release issued by Mauritius on 5 July 2017.

| No | Jurisdiction | Signature | Deposit of Instrument of Ratification, Acceptance or Approval | Entry into Force |
|----|-----------------|---|---|------------------|
| 60 | Serbia | 07-06-2017 | | |
| 61 | Seychelles | 07-06-2017 | | |
| 62 | Singapore | 07-06-2017 | | |
| 63 | Slovak Republic | 07-06-2017 | | |
| 64 | Slovenia | 07-06-2017 | | |
| 65 | South Africa | 07-06-2017 | | |
| 66 | Spain | 07-06-2017 ² | | |
| 67 | Sweden | 07-06-2017 | | |
| 68 | Switzerland | 07-06-2017 | | |
| 69 | Turkey | 07-06-2017 ³ | | |
| 70 | United Kingdom | 07-06-2017 | | |
| 71 | Uruguay | 07-06-2017 | | |

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

- Côte d'Ivoire
- Estonia
- Jamaica
- Lebanon
- Panama
- Tunisia

² Declaration made by Spain: <http://www.oecd.org/tax/treaties/beps-mli-declaration-spain.pdf>

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