

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

**Status as of 27 June 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	<a href="#">28-05-2019</a>	<a href="#">22-09-2020</a>	01-01-2021			
2	Algeria	<a href="#">27-06-2024</a>					
3	Andorra	<a href="#">07-06-2017</a>	<a href="#">29-09-2021</a>	01-01-2022			<a href="#">28-06-2022</a>
4	Argentina	<a href="#">07-06-2017</a>					
5	Armenia	<a href="#">07-06-2017</a>	<a href="#">25-09-2023</a>	01-01-2024			
6	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>
7	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>
8	Azerbaijan	<a href="#">20-11-2023</a>					

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	Bahrain*	<a href="#">27-11-2020</a>	<a href="#">23-02-2022</a>	01-06-2022			
10	Barbados	<a href="#">24-01-2018</a>	<a href="#">21-12-2020</a>	01-04-2021			<a href="#">25-03-2021</a>
11	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>
12	Belize	<a href="#">11-01-2019</a>	<a href="#">07-04-2022</a>	01-08-2022			
13	Bosnia and Herzegovina	<a href="#">30-10-2019</a>	<a href="#">16-09-2020</a>	01-01-2021			
14	Bulgaria	<a href="#">07-06-2017</a>	<a href="#">16-09-2022</a>	01-01-2023			
15	Burkina Faso	<a href="#">07-06-2017</a>	<a href="#">30-10-2020</a>	01-02-2021			
16	Cameroon	<a href="#">11-07-2017</a>	<a href="#">21-04-2022</a>	01-08-2022			
17	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>
18	Chile	<a href="#">07-06-2017</a>	<a href="#">26-11-2020</a>	01-03-2021			
19	China (People's Republic of)	<a href="#">07-06-2017</a>	<a href="#">25-05-2022</a>	01-09-2022			
20	Colombia	<a href="#">07-06-2017</a>					
21	Costa Rica	<a href="#">07-06-2017</a>	<a href="#">22-09-2020</a>	01-01-2021			
22	Côte d'Ivoire	<a href="#">24-01-2018</a>	<a href="#">25-09-2023</a>	01-01-2024			
23	Croatia	<a href="#">07-06-2017</a>	<a href="#">18-02-2021</a>	01-06-2021			
24	Curaçao <sup>1</sup>	<a href="#">20-12-2017</a> <sup>2</sup>	<a href="#">29-03-2019</a>	01-07-2019			<a href="#">25-03-2021</a>
25	Cyprus	<a href="#">07-06-2017</a>	<a href="#">23-01-2020</a>	01-05-2020			
26	Czechia	<a href="#">07-06-2017</a>	<a href="#">13-05-2020</a> <sup>3</sup>	01-09-2020			

<sup>1</sup> 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.

<sup>2</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>3</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
27	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>
28	Egypt	<a href="#">07-06-2017</a>	<a href="#">30-09-2020</a>	01-01-2021			
29	Estonia	<a href="#">29-06-2018</a>	<a href="#">15-01-2021</a>	01-05-2021	<a href="#">01-06-2022</a>		
30	Eswatini	<a href="#">27-09-2023</a>					
31	Fiji	<a href="#">07-06-2017</a>					<a href="#">25-03-2021</a>
32	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>
33	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>
34	Gabon	<a href="#">07-06-2017</a>					
35	Georgia	<a href="#">07-06-2017</a>	<a href="#">29-03-2019</a>	01-07-2019			
36	Germany	<a href="#">07-06-2017</a>	<a href="#">18-12-2020</a>	01-04-2021			<a href="#">28-06-2022</a>
37	Greece	<a href="#">07-06-2017</a>	<a href="#">30-03-2021</a>	01-07-2021			<a href="#">25-03-2021</a>
38	Guernsey	<a href="#">07-06-2017</a>	<a href="#">12-02-2019</a>	01-06-2019			
39	Hong Kong (China) <sup>4</sup>	<a href="#">07-06-2017</a>	<a href="#">25-05-2022</a>	01-09-2022	<a href="#">22-02-2024</a>		
40	Hungary	<a href="#">07-06-2017</a>	<a href="#">25-03-2021</a>	01-07-2021			<a href="#">28-06-2022</a>
41	Iceland	<a href="#">07-06-2017</a>	<a href="#">26-09-2019</a>	01-01-2020		<a href="#">14-12-2021</a>	
42	India	<a href="#">07-06-2017</a>	<a href="#">25-06-2019</a>	01-10-2019			
43	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>	
44	Ireland	<a href="#">07-06-2017</a>	<a href="#">29-01-2019</a>	01-05-2019			<a href="#">25-03-2021</a>
45	Isle of Man	<a href="#">07-06-2017</a>	<a href="#">25-10-2017</a>	01-07-2018			
46	Israel*	<a href="#">07-06-2017</a>	<a href="#">13-09-2018</a>	01-01-2019			
47	Italy	<a href="#">07-06-2017</a>					<a href="#">28-06-2022</a>

<sup>4</sup> 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	Jamaica	<a href="#">24-01-2018</a>					
49	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>
50	Jersey*	<a href="#">07-06-2017</a>	<a href="#">15-12-2017</a>	01-07-2018			
51	Jordan	<a href="#">19-12-2019</a>	<a href="#">29-09-2020</a>	01-01-2021			
52	Kazakhstan	<a href="#">25-06-2018</a>	<a href="#">24-06-2020</a>	01-10-2020		<a href="#">26-11-2020</a>	
53	Kenya	<a href="#">26-11-2019</a>					
54	Korea	<a href="#">07-06-2017</a>	<a href="#">13-05-2020</a>	01-09-2020			
55	Kuwait	<a href="#">07-06-2017</a>					
56	Latvia	<a href="#">07-06-2017</a>	<a href="#">29-10-2019</a>	01-02-2020		<a href="#">20-04-2021</a>	
57	Lesotho	<a href="#">09-02-2022</a>	<a href="#">28-07-2022</a>	01-11-2022			<a href="#">28-06-2022</a>
58	Liechtenstein	<a href="#">07-06-2017</a>	<a href="#">19-12-2019</a>	01-04-2020			<a href="#">25-03-2021</a>
59	Lithuania*	<a href="#">07-06-2017</a>	<a href="#">11-09-2018</a>	01-01-2019			
60	Luxembourg	<a href="#">07-06-2017</a>	<a href="#">09-04-2019</a>	01-08-2019			<a href="#">21-02-2023</a>
61	Malaysia*	<a href="#">24-01-2018</a>	<a href="#">18-02-2021</a>	01-06-2021		<a href="#">10-11-2022</a>	
62	Malta	<a href="#">07-06-2017</a>	<a href="#">18-12-2018</a>	01-04-2019			<a href="#">28-06-2022</a>
63	Mauritius	<a href="#">05-07-2017</a> <sup>5</sup>	<a href="#">18-10-2019</a>	01-02-2020			<a href="#">28-06-2022</a>
64	Mexico	<a href="#">07-06-2017</a>	<a href="#">15-03-2023</a>	01-07-2023			
65	Monaco	<a href="#">07-06-2017</a>	<a href="#">10-01-2019</a>	01-05-2019			
66	Mongolia	<a href="#">06-10-2022</a>					
67	Morocco	<a href="#">25-06-2019</a>					
68	Namibia	<a href="#">30-09-2021</a>					
69	Netherlands	<a href="#">07-06-2017</a>	<a href="#">29-03-2019</a>	01-07-2019		<a href="#">25-11-2021</a>	<a href="#">29-02-2024</a>

<sup>5</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
70	New Zealand	<a href="#">07-06-2017</a>	<a href="#">27-06-2018</a>	01-10-2018			<a href="#">10-11-2023</a>
71	Nigeria	<a href="#">17-08-2017</a>					
72	North Macedonia	<a href="#">29-01-2020</a>					
73	Norway	<a href="#">07-06-2017</a>	<a href="#">17-07-2019</a>	01-11-2019			
74	Oman	<a href="#">26-11-2019</a>	<a href="#">07-07-2020</a>	01-11-2020			
75	Pakistan	<a href="#">07-06-2017</a>	<a href="#">18-12-2020</a>	01-04-2021			
76	Panama	<a href="#">24-01-2018</a>	<a href="#">05-11-2020</a>	01-03-2021			
77	Papua New Guinea	<a href="#">23-01-2019</a>	<a href="#">31-08-2023</a>	01-12-2023			<a href="#">11-01-2024</a>
78	Peru	<a href="#">27-06-2018</a>					
79	Poland*	<a href="#">07-06-2017</a>	<a href="#">23-01-2018</a>	01-07-2018			
80	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>
81	Qatar*	<a href="#">04-12-2018</a>	<a href="#">23-12-2019</a>	01-04-2020		<a href="#">25-11-2021</a>	
82	Romania	<a href="#">07-06-2017</a>	<a href="#">28-02-2022</a>	01-06-2022	<a href="#">11-01-2024</a>		
83	Russian Federation	<a href="#">07-06-2017</a>	<a href="#">18-06-2019</a>	01-10-2019	<a href="#">17-01-2024</a>		
84	San Marino*	<a href="#">07-06-2017</a>	<a href="#">11-03-2020</a>	01-07-2020			
85	Saudi Arabia*	<a href="#">18-09-2018</a>	<a href="#">23-01-2020</a>	01-05-2020			
86	Senegal	<a href="#">07-06-2017</a>	<a href="#">10-05-2022</a>	01-09-2022			
87	Serbia	<a href="#">07-06-2017</a>	<a href="#">05-06-2018</a>	01-10-2018		<a href="#">27-09-2023</a>	
88	Seychelles	<a href="#">07-06-2017</a>	<a href="#">14-12-2021</a>	01-04-2022			
89	Singapore	<a href="#">07-06-2017</a>	<a href="#">21-12-2018</a>	01-04-2019		<a href="#">11-08-2021</a>	<a href="#">29-02-2024</a>
90	Slovak Republic	<a href="#">07-06-2017</a>	<a href="#">20-09-2018</a>	01-01-2019			
91	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>
92	South Africa	<a href="#">07-06-2017</a>	<a href="#">30-09-2022</a>	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
93	Spain	<a href="#">07-06-2017</a> <sup>6</sup>	<a href="#">28-09-2021</a>	01-01-2022	<a href="#">31-05-2024</a>		<a href="#">25-03-2021</a>
94	Sweden	<a href="#">07-06-2017</a>	<a href="#">22-06-2018</a>	01-10-2018			<a href="#">25-03-2021</a>
95	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>
96	Thailand	<a href="#">09-02-2022</a>	<a href="#">31-03-2022</a>	01-07-2022			
97	Tunisia	<a href="#">24-01-2018</a>	<a href="#">24-07-2023</a>	01-11-2023			
98	Türkiye	<a href="#">07-06-2017</a> <sup>7</sup>					
99	Ukraine*	<a href="#">23-07-2018</a>	<a href="#">08-08-2019</a>	01-12-2019			
100	United Arab Emirates*	<a href="#">27-06-2018</a>	<a href="#">29-05-2019</a>	01-09-2019			
101	United Kingdom*	<a href="#">07-06-2017</a>	<a href="#">29-06-2018</a>	01-10-2018			<a href="#">31-05-2024</a>
102	Uruguay	<a href="#">07-06-2017</a>	<a href="#">06-02-2020</a>	01-06-2020			
103	Viet Nam	<a href="#">09-02-2022</a>	<a href="#">23-05-2023</a>	01-09-2023			

**The following jurisdiction has expressed its intent to sign the Convention:**

- Lebanon

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

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