

TEMPLATE RESERVATIONS AND NOTIFICATIONS UNDER THE MULTILATERAL CONVENTION TO IMPLEMENT TAX TREATY RELATED MEASURES TO PREVENT BASE EROSION AND PROFIT SHIFTING

This document contains the template to formulate Draft MLI Position of reservations and notifications under the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting to ensure that jurisdictions make their reservations and notifications in accordance with the provisions of the Convention and in a harmonised manner.

Draft MLI Position (completed template) should be submitted to the MLI Secretariat for technical review by 7 April 2017 as indicated in the [Roadmap to MLI Signature](#).

Please contact the MLI Secretariat if there is a need to customise the language of the template. Each jurisdiction is encouraged to use the [Checklist for Producing Notifications](#) while finalising its notification.

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[Jurisdiction A]¹

Status of List of Reservations and Notifications at the Time of Signature²

For jurisdictions depositing a definitive list:

[This document contains a definitive list of reservations and notifications made by [Jurisdiction A] pursuant to Articles 28(6) and 29(3) of the Convention.]³

For jurisdictions depositing a list subject to confirmation upon ratification:

[This document contains a list of reservations and notifications made by [Jurisdiction A] to be confirmed upon deposit of the instrument of ratification, acceptance or approval subject to Articles 28(6) and 29(3) of the Convention.]⁴

For jurisdictions providing a provisional list:

[This document contains a provisional list of expected reservations and notifications to be made by [Jurisdiction A] pursuant to Articles 28(7) and 29(4) of the Convention.]⁵

¹ Please insert the official (long) name of the jurisdiction submitting this document.

² Each jurisdiction would express the status of its list of reservations and notifications at the time of signature pursuant to Article 28 and Article 29.

³ No action would be taken at the time of deposit of the instrument of ratification, acceptance or approval.

⁴ The list shall be confirmed upon the deposit of the instrument of ratification, acceptance or approval. Where there is no change to the list deposited at the time of signature, such jurisdiction would notify that it confirms the list deposited at the time of signature. If there are any changes, such jurisdiction must notify those changes upon the deposit of the instrument of ratification, acceptance or approval.

⁵ A jurisdiction providing a provisional list at the time of signature would deposit a definitive list at the time of the deposit of the instrument of ratification, acceptance or approval. Such jurisdiction would also provide information regarding any changes made as compared to the provisional list.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

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

No	Title ⁶	Other Contracting Jurisdiction ⁷	Original/Amending Instrument ⁸	Date of Signature ⁹	Date of Entry into Force ¹⁰
1	Convention between Jurisdiction A and Jurisdiction B for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Jurisdiction B	Original	18-01-1974	04-12-1974
2	Convention between Jurisdiction A and Jurisdiction C for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Jurisdiction C	Original	02-02-2006	12-10-2006
			Amending Instrument (a)	17-12-2009	12-12-2010
			Amending Instrument (b)	15-06-2013	30-01-2014
3	Agreement between Jurisdiction A and Jurisdiction D for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Jurisdiction D	Original	08-03-1993	24-12-1993
			Amending Instrument (a)	15-12-2015	N/A
4	Convention between the Government of Jurisdiction A and the Government of Jurisdiction E for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Jurisdiction E	Original	22-01-2016	N/A

⁶ The title of the original agreement would be inserted in this column, while the title of any amending instrument would not need to be inserted. Instead, such amending instrument would be identified in the columns “Original/Amending Instrument”, “Date of Signature” and “Date of Entry into Force” (see entries No. 2 and 3 in the table). In case English or French is not an authentic language of the agreement, the title in the authentic language as well as a translation into English or French would be inserted for reference.

⁷ In the case of an agreement with a Contracting Jurisdiction that has been subject to State succession since the conclusion of the agreement, the name of the successor State, if known, would be inserted after the name of the original Contracting Jurisdiction. Where there is more than one successor State, the agreement would be listed in this table separately for each successor State.

⁸ The term “Original” means an original agreement as well as its accompanying instruments. For example, an original agreement and its accompanying protocol would be integrated to one “Original”. The term “Amending Instrument” means an instrument which subsequently amends the original agreement (and, if any, its accompanying instruments). Where there is an amending instrument, each instrument would be indexed alphabetically in the order of the date of signature (see No. 2 and 3).

⁹ The date should be inserted in the form of “dd-mm-yyyy”.

¹⁰ The date should be inserted in the form of “dd-mm-yyyy”. In the case of an agreement or instrument that has been signed but is not in force, “N/A” would be inserted (see No. 3, 4 and 6). In the case of a new agreement replacing an existing agreement entirely that has been signed but is not in force, the new agreement would be listed separately from but immediately following the existing agreement (see No. 5 and 6). Where there is a disagreement on the date of entry into force, the jurisdiction can indicate the date on which it considers the Agreement entered into force.

5	Agreement between Jurisdiction A and Jurisdiction F for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Jurisdiction F	Original	04-05-1980	28-10-1980
6	Agreement between Jurisdiction A and Jurisdiction F for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Jurisdiction F (new)	Original	20-09-2016	N/A

Article 3 – Transparent Entities

Reservation

[Pursuant to Article 3(5)(a) of the Convention, [Jurisdiction A] reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.]

[Pursuant to Article 3(5)(b) of the Convention, [Jurisdiction A] reserves the right for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in Article 3(4). The following agreement(s) contain(s) provisions that are within the scope of this reservation.]

Listed Agreement Number ¹¹	Other Contracting Jurisdiction ¹²	Provision ¹³
[X]	Jurisdiction [Y]	Article 1(6)

[Pursuant to Article 3(5)(c) of the Convention, [Jurisdiction A] reserves the right for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in Article 3(4) which denies treaty benefits in the case of income derived by or through an entity or arrangement established in a third jurisdiction. The following agreement(s) contain(s) provisions that are within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 1(6)

[Pursuant to Article 3(5)(d) of the Convention, [Jurisdiction A] reserves the right for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in Article 3(4) which identifies in detail the treatment of specific fact patterns and types of entities or arrangements. The following agreement(s) contain(s) provisions that are within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision ¹⁴
[X]	Jurisdiction [Y]	Article 1(6)

¹¹ The number assigned to the relevant agreement inserted in the column titled “No” of the notification regarding Article 2(1)(a)(ii) would be inserted.

¹² The name of the other Contracting Jurisdiction to the relevant agreement included in the column “Other Contracting Jurisdiction” of the notification regarding Article 2(1)(a)(ii) would be inserted.

¹³ The article and paragraph number of provisions that are within the scope of the reservation would be inserted. In the case of paragraph [x] of an accompanying protocol to an agreement, it would be represented as “Protocol ([x])”.

¹⁴ Where a provision of an original agreement has been amended by its amending instrument, the number of the provision of the agreement after the amendment would be inserted.

[Pursuant to Article 3(5)(e) of the Convention, [Jurisdiction A] reserves the right for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in Article 3(4) which identifies in detail the treatment of specific fact patterns and types of entities or arrangements and denies treaty benefits in the case of income derived by or through an entity or arrangement established in a third jurisdiction. The following agreement(s) contain(s) provisions that are within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 1(6)

[Pursuant to Article 3(5)(f) of the Convention, [Jurisdiction A] reserves the right for Article 3(2) not to apply to its Covered Tax Agreements.]

[Pursuant to Article 3(5)(g) of the Convention, [Jurisdiction A] reserves the right for paragraph 1 to apply only to its Covered Tax Agreements that already contain a provision described in Article 3(4) which identifies in detail the treatment of specific fact patterns and types of entities or arrangements. The agreement(s) containing provisions that are within the scope of this reservation is(are) listed in the notification regarding Article 3(6).]

Notification of Existing Provisions in Listed Agreements

[Pursuant to Article 3(6) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) a provision described in Article 3(4) [that is not subject to a reservation under Article 3(5)(c) through (e)][that is subject to a reservation described in Article 3(5)(g)]¹⁵. The article and paragraph number of each such provision is identified below.]¹⁶

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 1(2)

¹⁵ This bracketed language would be retained by a jurisdiction that has made the reservation described in Article 3(5)(g). In other cases, it should be deleted.

¹⁶ This notification would be made by a jurisdiction that has not made a reservation described in Article 3(5)(a) or (b).

Article 4 – Dual Resident Entities

Reservation

[Pursuant to Article 4(3)(a) of the Convention, [Jurisdiction A] reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.]

[Pursuant to Article 4(3)(b) of the Convention, [Jurisdiction A] reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence. The following agreement(s) contain(s) provisions that are within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 4(3)

[Pursuant to Article 4(3)(c) of the Convention, [Jurisdiction A] reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by denying treaty benefits without requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence. The following agreement(s) contain(s) provisions that are within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 4(3)

[Pursuant to Article 4(3)(d) of the Convention, [Jurisdiction A] reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence, and that set out the treatment of that person under the Covered Tax Agreement where such an agreement cannot be reached. The following agreement(s) contain(s) provisions that are within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 4(3)

[Pursuant to Article 4(3)(e) of the Convention, [Jurisdiction A] reserves the right to replace the last sentence of Article 4(1) with the following text for the purposes of its Covered Tax Agreements: “In the absence of such agreement, such person shall not be entitled to any relief or exemption from tax provided by the Covered Tax Agreement.”]

[Pursuant to Article 4(3)(f) of the Convention, [Jurisdiction A] reserves the right the entirety of Article 4 not to apply to its Covered Tax Agreements with Parties that have made the reservation described in Article 4(3)(e).]

Notification of Existing Provisions in Listed Agreements

[Pursuant to Article 4(4) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.]¹⁷

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 4(3)

¹⁷ This notification would be made by a jurisdiction that has not made a reservation described in Article 4(3)(a).

Article 5 – Application of Methods for Elimination of Double Taxation

Reservation

[Pursuant to Article 5(8) of the Convention, [Jurisdiction A] reserves the right for the entirety of Article 5 not to apply with respect to [the following agreement(s)][all of its Covered Tax Agreements].]¹⁸

Listed Agreement Number	Other Contracting Jurisdiction
[X]	Jurisdiction [Y]

[Pursuant to Article 5(9) of the Convention, [Jurisdiction A] reserves the right, with respect to [the following agreement(s)][all of its Covered Tax Agreements], not to permit the other Contracting Jurisdiction(s) to apply Option C of that Article.]¹⁹

Listed Agreement Number	Other Contracting Jurisdiction
[X]	Jurisdiction [Y]

Notification of Choice of Optional Provisions

[Pursuant to Article 5(10) of the Convention, [Jurisdiction A] hereby chooses under Article 5(1) to apply Option [A][B][C] of that Article.]

Notification of Existing Provisions in Listed Agreements²⁰

For jurisdictions choosing Option A:

[Pursuant to Article 5(10) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) a provision described in Article 5(3). The article and paragraph number of each such provision is identified below.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 23(1)

For jurisdictions choosing Option B:

[Pursuant to Article 5(10) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) a provision described in Article 5(5). The article and paragraph number of each such provision is identified below.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 23(1)

¹⁸ This reservation would be made by a jurisdiction that does not choose to apply an Option under Article 5(1).

¹⁹ This reservation would be made by a jurisdiction that does not choose to apply Option C of Article 5.

²⁰ This notification would be made by a jurisdiction that chooses to apply an Option under Article 5(1).

For jurisdictions choosing Option C:

[Pursuant to Article 5(10) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) a provision described in Article 5(7). The article and paragraph number of each such provision is identified below.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 23(1)

Article 6 – Purpose of a Covered Tax Agreement

Reservation

[Pursuant to Article 6(4) of the Convention, [Jurisdiction A] reserves the right for Article 6(1) not to apply to its Covered Tax Agreements that already contain preamble language describing the intent of the Contracting Jurisdictions to eliminate double taxation without creating opportunities for non-taxation or reduced taxation, whether that language is limited to cases of tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in the Covered Tax Agreement for the indirect benefit of residents of third jurisdictions) or applies more broadly. The following agreement(s) contain(s) preamble language that is within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
[X]	Jurisdiction [Y]	Intending to conclude a Convention for the elimination of double taxation with respect to taxes on income and on capital without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third States),

Notification of Choice of Optional Provisions

[Pursuant to Article 6(6) of the Convention, [Jurisdiction A] hereby chooses to apply Article 6(3).]

Notification of Existing Preamble Language in Listed Agreements

[Pursuant to Article 6(5) of the Convention, [Jurisdiction A] considers that the following agreement(s) is(are) not within the scope of a reservation under Article 6(4) and contain(s) 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 ²¹
[X]	Jurisdiction [Y]	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and desiring to further develop their economic relationship and to enhance their co-operation in tax matters>,

²¹ The preamble text would be inserted on a preambular paragraph basis. Where the relevant preambular paragraph also includes text that is not described in Article 6(2) (with the exception of minor variations), each jurisdiction may clarify that by bracketing such text (like the example in this column) so that it would not be modified by Article 6(1).

Notification of Listed Agreements Not Containing Existing Preamble Language

[Pursuant to Article 6(6) of the Convention, [Jurisdiction A] considers that the following agreement(s) do(es) not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.]²²

Listed Agreement Number	Other Contracting Jurisdiction
[X]	Jurisdiction [Y]

²² This notification would be made by a jurisdiction that chooses to apply Article 6(3).

Article 7 – Prevention of Treaty Abuse

Reservation

[Pursuant to Article 7(15)(a) of the Convention, [Jurisdiction A] reserves the right for Article 7(1) not to apply to its Covered Tax Agreements on the basis that it intends to adopt a combination of a detailed limitation on benefits provision and either rules to address conduit financing structures or a principal purpose test, thereby meeting the minimum standard for preventing treaty abuse under the OECD/G20 BEPS package.]

[Pursuant to Article 7(15)(b) of the Convention, [Jurisdiction A] reserves the right for Article 7(1) [and (4)]²³ not to apply to its Covered Tax Agreements that already contain provisions that deny all of the benefits that would otherwise be provided under the Covered Tax Agreement where the principal purpose or one of the principal purposes of any arrangement or transaction, or of any person concerned with an arrangement or transaction, was to obtain those benefits. The following agreement(s) contain(s) provisions that are within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 22(7)

[Pursuant to Article 7(15)(c) of the Convention, [Jurisdiction A] reserves the right for the provisions contained in Article 7(8) through (13) (hereinafter the “Simplified Limitation on Benefits Provision”) not to apply to its Covered Tax Agreements that already contain the provisions described in Article 7(14). The following agreement(s) contain(s) provisions that are within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 22(1) through (6)

[Pursuant to Article 7(16) of the Convention, except where the Simplified Limitation on Benefits Provision applies with respect to the granting of benefits under a Covered Tax Agreement by one or more Parties pursuant to Article 7(7), [Jurisdiction A] reserves the right for the entirety of Article 7 not to apply with respect to its Covered Tax Agreements for which one or more of the other Contracting Jurisdictions has not chosen to apply the Simplified Limitation on Benefits Provision.]²⁴

Statement of Acceptance of the PPT as an Interim Measure

[Pursuant to Article 7(17)(a) of the Convention, [Jurisdiction A] hereby expresses a statement that while [Jurisdiction A] accepts the application of Article 7(1) alone as an interim measure, it intends where possible to adopt a limitation on benefits provision, in addition to or in replacement of Article 7(1), through bilateral negotiation.]²⁵

²³ This bracketed language would be used by a jurisdiction that has chosen to apply Article 7(4). In other cases, it should be deleted.

²⁴ This reservation would be made by a jurisdiction that chooses pursuant to Article 7(6) to apply the Simplified Limitation on Benefits Provision.

²⁵ This notification would be made by a jurisdiction that has not made the reservation described in Article 7(15)(a).

Notification of Choice of Optional Provisions

[Pursuant to Article 7(17)(b) of the Convention, [Jurisdiction A] hereby chooses to apply Article 7(4).]²⁶

[Pursuant to Article 7(17)(c) of the Convention, [Jurisdiction A] hereby chooses to apply the Simplified Limitation on Benefits Provision pursuant to Article 7(6).]

[Pursuant to Article 7(17)(d) of the Convention, [Jurisdiction A] hereby chooses to apply Article 7(7)[(a)][(b)].]²⁷

Notification of Existing Provisions in Listed Agreements

[Pursuant to Article 7(17)(a) of the Convention, [Jurisdiction A] considers that the following agreement(s) is(are) not subject to a reservation described in Article 7(15)(b) and contain(s) a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.]²⁸

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 22(7)

[Pursuant to Article 7(17)(c) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) a provision described in Article 7(14). The article and paragraph number of each such provision is identified below.]²⁹

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 22(1) through (6)

[Pursuant to Article 7(17)(d) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) a provision described in Article 7(14). The article and paragraph number of each such provision is identified below.]³⁰

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 22(1) through (6)

²⁶ This notification would be made by a jurisdiction that has not made the reservation described in Article 7(15)(a).

²⁷ This notification would be made by a jurisdiction that does not choose to apply the Simplified Limitation on Benefits Provision pursuant to Article 7(6).

²⁸ This notification would be made by a jurisdiction that has not made the reservation described in Article 7(15)(a).

²⁹ This notification would be made by a jurisdiction that chooses pursuant to Article 7(6) to apply the Simplified Limitation on Benefits Provision and has not made the reservation described in Article 7(15)(c).

³⁰ This notification would be made by a jurisdiction that does not choose to apply the Simplified Limitation on Benefits Provision pursuant to Article 7(6), but chooses to apply Article 7(7)(a) or (b), and has not made the reservation described in Article 7(15)(c).

Article 8 – Dividend Transfer Transactions

Reservation

[Pursuant to Article 8(3)(a) of the Convention, [Jurisdiction A] reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.]

[Pursuant to Article 8(3)(b)[(i)][(ii)][(iii)] of the Convention, [Jurisdiction A] reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements to the extent that the provisions described in Article 8(1) already include [a minimum holding period][a minimum holding period shorter than a 365 day period][a minimum holding period longer than a 365 day period]. The following agreement(s) contain(s) provisions that are within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 10 (2)(a)

Notification of Existing Provisions in Listed Agreements

[Pursuant to Article 8(4) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.]³¹

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 10(2)(a)

³¹ This notification would be made by a jurisdiction that has not made a reservation described in Article 8(3)(a).

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Reservation

[Pursuant to Article 9(6)(a) of the Convention, [Jurisdiction A] reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.]

[Pursuant to Article 9(6)(b) of the Convention, [Jurisdiction A] reserves the right for Article 9(1)(a) not to apply to its Covered Tax Agreements.]

[Pursuant to Article 9(6)(c) of the Convention, [Jurisdiction A] reserves the right for Article 9(1)(b) not to apply to its Covered Tax Agreements.]

[Pursuant to Article 9(6)(d) of the Convention, [Jurisdiction A] reserves the right for Article 9(1)(a) not to apply to its Covered Tax Agreements that already contain a provision of the type described in Article 9(1) that includes a period for determining whether the relevant value threshold was met. The following agreement(s) contain(s) provisions that are within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 13(4)

[Pursuant to Article 9(6)(e) of the Convention, [Jurisdiction A] reserves the right for Article 9(1)(b) not to apply to its Covered Tax Agreements that already contain a provision of the type described in Article 9(1) that applies to the alienation of interests other than shares. The following agreement(s) contain(s) provisions that are within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 13(4)

[Pursuant to Article 9(6)(f) of the Convention, [Jurisdiction A] reserves the right for Article 9(4) not to apply to its Covered Tax Agreements that already contain the provisions described in Article 9(5). The following agreement(s) contain(s) provisions that are within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 13(4)

Notification of Choice of Optional Provisions

[Pursuant to Article 9(8) of the Convention, [Jurisdiction A] hereby chooses to apply Article 9(4).]

Notification of Existing Provisions in Listed Agreements

[Pursuant to Article 9(7) of the Convention, [Jurisdiction A] 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.]³²

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 13(4)

[Pursuant to Article 9(8) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) a provision described in Article 9(5). The article and paragraph number of each such provision is identified below.]³³

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 13(4)

³² This notification would be made by a jurisdiction that has not made the reservation described in Article 9(6)(a).

³³ This notification would be made by a jurisdiction that chooses to apply Article 9(4) and has not made the reservation described in Article 9(6)(f), provided that such jurisdiction has made the reservation described in Article 9(6)(a).

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

Reservation

[Pursuant to Article 10(5)(a) of the Convention, [Jurisdiction A] reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.]

[Pursuant to Article 10(5)(b) of the Convention, [Jurisdiction A] reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements that already contain the provisions described in Article 10(4). The following agreement(s) contain(s) provisions that are within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 1(4)

[Pursuant to Article 10(5)(c) of the Convention, [Jurisdiction A] reserves the right for Article 10 to apply only to its Covered Tax Agreements that already contain the provisions described in Article 10(4). The agreement(s) containing provisions that are within the scope of this reservation is(are) listed in the notification regarding Article 10(6).]

Notification of Existing Provisions in Listed Agreements

[Pursuant to Article 10(6) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) a provision described in Article 10(4). The article and paragraph number of each such provision is identified below.]³⁴

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 1(4)

³⁴ This notification would be made by a jurisdiction that has not made the reservation described in Article 10(5)(a) or (b).

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, [Jurisdiction A] reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.]

[Pursuant to Article 11(3)(b) of the Convention, [Jurisdiction A] reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements that already contain the provisions described in Article 11(2). The following agreement(s) contain(s) provisions that are within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 1(3)

Notification of Existing Provisions in Listed Agreements

[Pursuant to Article 11(4) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) a provision described in Article 11(2). The article and paragraph number of each such provision is identified below.]³⁵

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 1(3)

³⁵ This notification would be made by a jurisdiction that has not made the reservation described in Article 11(3)(a) or (b).

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Reservation

[Pursuant to Article 12(4) of the Convention, [Jurisdiction A] reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.]

Notification of Existing Provisions in Listed Agreements

[Pursuant to Article 12(5) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.]³⁶

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 5(5)

[Pursuant to Article 12(6) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.]³⁷

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 5(6)

³⁶ This notification would be made by a jurisdiction that has not made a reservation described in Article 12(4).

³⁷ This notification would be made by a jurisdiction that has not made a reservation described in Article 12(4).

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

Reservation

[Pursuant to Article 13(6)(a) of the Convention, [Jurisdiction A] reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.]

[Pursuant to Article 13(6)(b) of the Convention, [Jurisdiction A] reserves the right for Article 13(2) not to apply to its Covered Tax Agreements that explicitly state that a list of specific activities shall be deemed not to constitute a permanent establishment only if each of the activities is of a preparatory or auxiliary character. The following agreement(s) contain(s) provisions that are within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 5(4)

[Pursuant to Article 13(6)(c) of the Convention, [Jurisdiction A] reserves the right for Article 13(4) not to apply to its Covered Tax Agreements.]

Notification of Choice of Optional Provisions

[Pursuant to Article 13(7) of the Convention, [Jurisdiction A] hereby chooses to apply Option [A][B] under Article 13(1).]

Notification of Existing Provisions in Listed Agreements

[Pursuant to Article 13(7) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.]³⁸

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 5(4)

[Pursuant to Article 13(8) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) a provision described in Article 13(5)(b). The article and paragraph number of each such provision is identified below.]³⁹

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 5(4)

³⁸ This notification would be made by a jurisdiction that chooses to apply an Option under Article 13(1).

³⁹ This notification would be made by a jurisdiction that has not made a reservation described in Article 13(6)(a) or (c), provided that such jurisdiction does not choose to apply an Option under Article 13(1).

Article 14 – Splitting-up of Contracts

Reservation

[Pursuant to Article 14(3)(a) of the Convention, [Jurisdiction A] reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.]

[Pursuant to Article 14(3)(b) of the Convention, [Jurisdiction A] reserves the right for the entirety of Article 14 not to apply with respect to provisions of its Covered Tax Agreements relating to the exploration for or exploitation of natural resources. The following agreement(s) contain(s) provisions that are within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 5(7)

Notification of Existing Provisions in Listed Agreements

[Pursuant to Article 14(4) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b). The article and paragraph number of each such provision is identified below.]⁴⁰

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 5(7)

⁴⁰ This notification would be made by a jurisdiction that has not made a reservation described in Article 14(3)(a).

Article 15 – Definition of a Person Closely Related to an Enterprise

Reservation

[Pursuant to Article 15(2) of the Convention, [Jurisdiction A] reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.]⁴¹

⁴¹ This reservation would be made by a jurisdiction that has made reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a). In other words, it would be available only to a jurisdiction that has opted out of Article 12(2), Article 13(4) as well as Article 14(1).

Article 16 – Mutual Agreement Procedure

Reservation

[Pursuant to Article 16(5)(a) of the Convention, [Jurisdiction A] reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.]

[Pursuant to Article 16(5)(b) of the Convention, [Jurisdiction A] reserves the right for the second sentence of Article 16(1) not to apply to its Covered Tax Agreements that do not provide that the case referred to in the first sentence of Article 16(1) must be presented within a specific time period on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS package by ensuring that for the purposes of all such Covered Tax Agreements the taxpayer referred to in Article 16(1) is allowed to present the case within a period of 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 following agreement(s) is(are) within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction
[X]	Jurisdiction [Y]

[Pursuant to Article 16(5)(c) of the Convention, [Jurisdiction A] reserves the right for the second sentence of Article 16(2) not to apply to its Covered Tax Agreements on the basis that for the purposes of all of its Covered Tax Agreements:

- i) any agreement reached via the mutual agreement procedure shall be implemented notwithstanding any time limits in the domestic laws of the Contracting Jurisdictions; or
- ii) it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS package by accepting, in its bilateral treaty negotiations, a treaty provision providing that:
 - A) the Contracting Jurisdictions shall make no adjustment to the profits that are attributable to a permanent establishment of an enterprise of one of the Contracting Jurisdictions after a period that is mutually agreed between both Contracting Jurisdictions from the end of the taxable year in which the profits

would have been attributable to the permanent establishment (this provision shall not apply in the case of fraud, gross negligence or wilful default); and

- B) the Contracting Jurisdictions shall not include in the profits of an enterprise, and tax accordingly, profits that would have accrued to the enterprise but that by reason of the conditions referred to in a provision in the Covered Tax Agreement relating to associated enterprises have not so accrued, after a period that is mutually agreed between both Contracting Jurisdictions from the end of the taxable year in which the profits would have accrued to the enterprise (this provision shall not apply in the case of fraud, gross negligence or wilful default).]

Notification of Existing Provisions in Listed Agreements

[Pursuant to Article 16(6)(a) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.]⁴²

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 25(1), first sentence

[Pursuant to Article 16(6)(b)(i) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) 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.]⁴³

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 25(1), second sentence

[Pursuant to Article 16(6)(b)(ii) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) 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.]⁴⁴

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 25(1), second sentence

⁴² This notification would be made by a jurisdiction that has not made a reservation described in Article 16(5)(a).

⁴³ This notification would be made by a jurisdiction that has not made the reservation described in Article 16(5)(b).

⁴⁴ This notification would be made by a jurisdiction that has not made the reservation described in Article 16(5)(b).

Notification of Listed Agreements Not Containing Existing Provisions

[Pursuant to Article 16(6)(c)(i) of the Convention, [Jurisdiction A] considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(b)(i).]

Listed Agreement Number	Other Contracting Jurisdiction
[X]	Jurisdiction [Y]

[Pursuant to Article 16(6)(c)(ii) of the Convention, [Jurisdiction A] considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(b)(ii).]⁴⁵

Listed Agreement Number	Other Contracting Jurisdiction
[X]	Jurisdiction [Y]

[Pursuant to Article 16(6)(d)(i) of the Convention, [Jurisdiction A] considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(c)(i).]

Listed Agreement Number	Other Contracting Jurisdiction
[X]	Jurisdiction [Y]

[Pursuant to Article 16(6)(d)(ii) of the Convention, [Jurisdiction A] considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(c)(ii).]

Listed Agreement Number	Other Contracting Jurisdiction
[X]	Jurisdiction [Y]

⁴⁵ This notification would be made by a jurisdiction that has not made the reservation described in Article 16(5)(c).

Article 17 – Corresponding Adjustments

Reservation

[Pursuant to Article 17(3)(a) of the Convention, [Jurisdiction A] reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreement(s) contain(s) provisions that are within the scope of this reservation.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 9(2)

[Pursuant to Article 17(3)(b) of the Convention, [Jurisdiction A] 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.]

[Pursuant to Article 17(3)(c) of the Convention, [Jurisdiction A] reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements on the basis that in its bilateral treaty negotiations it shall accept a treaty provision of the type contained in Article 17(1), provided that the Contracting Jurisdictions were able to reach agreement on that provision and on the provisions described in Article 16(5)(c)(ii).]⁴⁶

Notification of Existing Provisions in Listed Agreements

[Pursuant to Article 17(4) of the Convention, [Jurisdiction A] considers that the following agreement(s) contain(s) a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.]⁴⁷

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 9(2)

⁴⁶ This reservation would be made by a jurisdiction that has made a reservation under Article 16(5)(c)(ii).

⁴⁷ This notification would be made by a jurisdiction that has not made a reservation described in Article 17(3).

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

[Pursuant to Article 18 of the Convention, [Jurisdiction A] hereby chooses to apply Part VI.]

Article 19 – Mandatory Binding Arbitration

Reservation

[Pursuant to Article 19(11) of the Convention, for purposes of applying Article 19 to its Covered Tax Agreements, [Jurisdiction A] reserves the right to replace the two-year period set forth in Article 19(1)(b) with a three-year period.]

[Pursuant to Article 19(12) of the Convention, [Jurisdiction A] reserves the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of Article 19:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by the Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
- b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.]

Article 23 – Type of Arbitration Process

Reservation

[Pursuant to Article 23(2) of the Convention, for the purpose of applying Article 23 to its Covered Tax Agreements, [Jurisdiction A] reserves the right for Article 23(1) not to apply to its Covered Tax Agreements.]

[Pursuant to Article 23(3) of the Convention, [Jurisdiction A] reserves the right for Article 23(1) and (2) not to apply with respect to its Covered Tax Agreements with Parties that have made the reservation described in Article 23(2).]⁴⁸

[Pursuant to Article 23(6) of the Convention, notwithstanding Article 23(4), [Jurisdiction A] reserves the right for Article 23(5) not to apply with respect to [the following agreement(s)][all of its Covered Tax Agreements].]⁴⁹

Listed Agreement Number	Other Contracting Jurisdiction
[X]	Jurisdiction [Y]

[Pursuant to Article 23(7) of the Convention, [Jurisdiction A] reserves the right for Part VI not to apply with respect to all Covered Tax Agreements for which the other Contracting Jurisdiction makes a reservation pursuant to Article 23(6).]⁵⁰

Notification of Choice of Optional Provisions

[Pursuant to Article 23(4) of the Convention, [Jurisdiction A] hereby chooses to apply Article 23(5).]

⁴⁸ This reservation would be made by a jurisdiction that has not made the reservation described in Article 23(2).

⁴⁹ This reservation would be made by a jurisdiction that does not choose to apply Article 23(5).

⁵⁰ This reservation would be made by a jurisdiction that chooses to apply Article 23(5).

Article 24 – Agreement on a Different Resolution

Notification of Choice of Optional Provisions

[Pursuant to Article 24(1) of the Convention, [Jurisdiction A] hereby chooses to apply Article 24(2).]

Reservation

[Pursuant to Article 24(3) of the Convention, [Jurisdiction A] reserves the right for Article 24(2) to apply only with respect to its Covered Tax Agreements for which Article 23(2) applies.]⁵¹

⁵¹ This reservation would be made by a jurisdiction that chooses to apply Article 24(2).

Article 26 – Compatibility

Reservation

[Pursuant to Article 26(4) of the Convention, [Jurisdiction A] reserves the right for Part VI not to apply with respect to [the following agreement(s)][all of its Covered Tax Agreements] that already provide(s) for mandatory binding arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.]⁵²

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 25(5) and (6)

Notification of Existing Provisions in Listed Agreements

[Pursuant to Article 26(1) of the Convention, [Jurisdiction A] considers that the following agreement(s) is(are) not within the scope of a reservation under Article 26(4) and contain(s) a provision that provide for arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.]⁵³

Listed Agreement Number	Other Contracting Jurisdiction	Provision
[X]	Jurisdiction [Y]	Article 25(5) and (6)

⁵² Even if a jurisdiction reserves the right for Part VI not to apply with respect to all of its Covered Tax Agreements that already provide for mandatory binding arbitration of unresolved issues arising from a mutual agreement procedure case, such agreements as well as the relevant provisions must be listed in order to identify the agreements and provisions of such agreements that are within the scope of this reservation.

⁵³ This notification would be made by a jurisdiction that chooses under Article 18 to apply Part VI.

Article 28 – Reservations

Reservation Formulated for Scope of Arbitration

[Pursuant to Article 28(2)(a) of the Convention, [Jurisdiction A] formulates the following reservation(s) with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

1. xxx.]⁵⁴

*Notification of Observation to the Reservation Made by the Other Contracting Jurisdiction*⁵⁵

[Pursuant to Article 28(2)(b) of the Convention, [Jurisdiction A] hereby raises an objection to the reservation made under Article 28(2)(a) with respect to the following agreement(s).]

Listed Agreement Number	Other Contracting Jurisdiction
[X]	Jurisdiction [Y]

⁵⁴ This reservation would be made by a jurisdiction that chooses under Article 18 to apply Part VI.

⁵⁵ This notification would not be provided with respect to all Covered Tax Agreements at the time of signature or deposit of the instrument of ratification, acceptance or approval. In such case, it would be provided as a separate notification in accordance with the timeline described in Article 28(2)(b).

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

[Pursuant to Article 35(2) of the Convention, solely for the purpose of its own application of Article 35(1)(a) and (5)(a), [Jurisdiction A] hereby chooses to substitute “taxable period” for “calendar year”.]

[Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and 5(b), [Jurisdiction A] hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.]

Reservation

[Pursuant to Article 35(6) of the Convention, [Jurisdiction A] reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.]

[Pursuant to Article 35(7)(a) of the Convention, [Jurisdiction A] reserves the right to replace:

- i) the references in Article 35(1) and (4) to “the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”; and
- ii) the references in Article 35(5) to “the date of the communication by the Depository of the notification of the extension of the list of agreements”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”;

- iii) the references in Article 28(9)(a) to “on the date of the communication by the Depository of the notification of withdrawal or replacement of the reservation”; and
- iv) the reference in Article 28(9)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the withdrawal or replacement of the reservation with respect to that specific Covered Tax Agreement”;

- v) the references in Article 29(6)(a) to “on the date of the communication by the Depository of the additional notification”; and
- vi) the reference in Article 29(6)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the additional notification with respect to that specific Covered Tax Agreement”;

- vii) the references in Article 36(1) and (2) (Entry into Effect of Part VI) to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”; and

- viii) the reference in Article 36(3) (Entry into Effect of Part VI) to “the date of the communication by the Depository of the notification of the extension of the list of agreements”;
- ix) the references in Article 36(4) (Entry into Effect of Part VI) to “the date of the communication by the Depository of the notification of withdrawal of the reservation”, “the date of the communication by the Depository of the notification of replacement of the reservation” and “the date of the communication by the Depository of the notification of withdrawal of the objection to the reservation”; and
- x) the reference in Article 36(5) (Entry into Effect of Part VI) to “the date of the communication by the Depository of the additional notification”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of Part VI (Arbitration) with respect to that specific Covered Tax Agreement”.]

Notification of Intention to Apply a Shorter Period

[Pursuant to Article 35(1)(b) of the Convention, [Jurisdiction A] hereby notifies that it intends to apply a shorter period than six calendar months with respect to the following agreement(s).]

Listed Agreement Number	Other Contracting Jurisdiction	Period
[X]	Jurisdiction [Y]	[Z] calendar months

[Pursuant to Article 35(5)(b) of the Convention, [Jurisdiction A] hereby notifies that it intends to apply a shorter period than nine calendar months with respect to the following agreement(s).]

Listed Agreement Number	Other Contracting Jurisdiction	Period
[X]	Jurisdiction [Y]	[Z] calendar months

Notification of Completion of Internal Procedures⁵⁶

[Pursuant to Article 35(7)(b) of the Convention, [Jurisdiction A] hereby notifies that it has completed its internal procedures for the entry into effect of the provisions of the Convention with respect to the following agreement(s).]

Listed Agreement Number	Other Contracting Jurisdiction
[X]	Jurisdiction [Y]

⁵⁶ This notification would be made by a jurisdiction that has made a reservation described in Article 35(7)(a). This notification would be provided as a separate notification once a Party has completed its internal procedures for the entry into effect of the provisions of the Convention with respect to a specific Covered Tax Agreement.

Article 36 – Entry into Effect of Part VI

Reservation

[Pursuant to Article 36(2) of the Convention, [Jurisdiction A] reserves the right for Part VI to apply to a case presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which the Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement only to the extent that the competent authorities of both Contracting Jurisdictions agree that it will apply to that specific case.]

*Notification of Mutual Agreement on Entry into Effect with respect to Cases Prior to Entry into Force of the Convention*⁵⁷

[Pursuant to Article 36(1)(b) of the Convention, [Jurisdiction A] hereby notifies that the competent authority of [Jurisdiction A] has reached mutual agreement pursuant to Article 19(10) with the competent authority of the other Contracting Jurisdiction to the following agreements. The date on which cases shall be considered to have been presented to the competent authority of a Contracting Jurisdiction is identified below.]

Listed Agreement Number	Other Contracting Jurisdiction	Date ⁵⁸
[X]	Jurisdiction [Y]	[dd-mm-yyyy] for all cases

⁵⁷ This notification would be provided as a separate notification once the competent authority has reached an agreement with the competent authority of the other Contracting Jurisdiction.

⁵⁸ Where an agreement on dates with respect to individual cases has been reached, the dates for the specific cases would be inserted in this column (if necessary, the table would be customised). In terms of confidentiality of taxpayer information, where a jurisdiction chooses to communicate the specific dates to the taxpayers directly and notify the Depository of the fact that an agreement on dates with respect to individual cases has been reached, "To be communicated to the taxpayers directly" would be inserted in this column. This approach described in paragraph 347 of the Explanatory Statement would be taken based on an agreement with the other Contracting jurisdiction that both jurisdictions do not notify the Depository of such specific dates.