

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

Status as of 18 June 2025

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 <sup>1</sup>	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	Antigua and Barbuda	<a href="#">18-06-2025</a>					
5	Argentina	<a href="#">07-06-2017</a>					
6	Armenia	<a href="#">07-06-2017</a>	<a href="#">25-09-2023</a>	01-01-2024			

<sup>1</sup> The notifications made by Parties to the Convention after becoming a Party include notifications made pursuant to Article 35(1)(b) of the MLI to apply a shorter period for the purposes of the entry into effect 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 <sup>1</sup>	Arbitration Profile
7	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>
8	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>
9	Azerbaijan	<a href="#">20-11-2023</a>	<a href="#">24-09-2024</a>	01-01-2025			
10	Bahrain*	<a href="#">27-11-2020</a>	<a href="#">23-02-2022</a>	01-06-2022			
11	Barbados	<a href="#">24-01-2018</a>	<a href="#">21-12-2020</a>	01-04-2021			<a href="#">25-03-2021</a>
12	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>
13	Belize	<a href="#">11-01-2019</a>	<a href="#">07-04-2022</a>	01-08-2022			
14	Bosnia and Herzegovina	<a href="#">30-10-2019</a>	<a href="#">16-09-2020</a>	01-01-2021			
15	Bulgaria	<a href="#">07-06-2017</a>	<a href="#">16-09-2022</a>	01-01-2023			
16	Burkina Faso	<a href="#">07-06-2017</a>	<a href="#">30-10-2020</a>	01-02-2021			
17	Cameroon	<a href="#">11-07-2017</a>	<a href="#">21-04-2022</a>	01-08-2022			
18	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>
19	Chile	<a href="#">07-06-2017</a>	<a href="#">26-11-2020</a>	01-03-2021			
20	China (People's Republic of)	<a href="#">07-06-2017</a>	<a href="#">25-05-2022</a>	01-09-2022			
21	Colombia	<a href="#">07-06-2017</a>					
22	Costa Rica	<a href="#">07-06-2017</a>	<a href="#">22-09-2020</a>	01-01-2021			
23	Côte d'Ivoire	<a href="#">24-01-2018</a>	<a href="#">25-09-2023</a>	01-01-2024			
24	Croatia	<a href="#">07-06-2017</a>	<a href="#">18-02-2021</a>	01-06-2021		<a href="#">02-10-2024</a>	
25	Curaçao* <sup>2</sup>	<a href="#">20-12-2017</a> <sup>3</sup>	<a href="#">29-03-2019</a>	01-07-2019			<a href="#">25-03-2021</a>
26	Cyprus	<a href="#">07-06-2017</a>	<a href="#">23-01-2020</a>	01-05-2020			

<sup>2</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>3</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.

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 <sup>1</sup>	Arbitration Profile
27	Czechia	<a href="#">07-06-2017</a>	<a href="#">13-05-2020<sup>4</sup></a>	01-09-2020		<a href="#">16-08-2024<sup>5</sup></a>	
28	Democratic Republic of the Congo	<a href="#">19-09-2024</a>					
29	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>
30	Egypt	<a href="#">07-06-2017</a>	<a href="#">30-09-2020</a>	01-01-2021			
31	Estonia	<a href="#">29-06-2018</a>	<a href="#">15-01-2021</a>	01-05-2021	<a href="#">01-06-2022</a>		
32	Eswatini	<a href="#">27-09-2023</a>					
33	Fiji	<a href="#">07-06-2017</a>					<a href="#">25-03-2021</a>
34	Finland	<a href="#">07-06-2017</a>	<a href="#">25-02-2019</a>	01-06-2019		<a href="#">27-06-2023</a>	<a href="#">26-05-2025</a>
35	France*	<a href="#">07-06-2017</a>	<a href="#">26-09-2018</a>	01-01-2019		<a href="#">22-09-2020</a> <a href="#">13-11-2024</a>	<a href="#">16-09-2022</a>
36	Gabon	<a href="#">07-06-2017</a>					
37	Georgia	<a href="#">07-06-2017</a>	<a href="#">29-03-2019</a>	01-07-2019			
38	Germany	<a href="#">07-06-2017</a>	<a href="#">18-12-2020</a>	01-04-2021	<a href="#">01-06-2025</a>		<a href="#">28-06-2022</a>
39	Greece	<a href="#">07-06-2017</a>	<a href="#">30-03-2021</a>	01-07-2021		<a href="#">02-10-2024</a>	<a href="#">25-03-2021</a>
40	Guernsey	<a href="#">07-06-2017</a>	<a href="#">12-02-2019</a>	01-06-2019			
41	Hong Kong (China) <sup>6</sup>	<a href="#">07-06-2017</a>	<a href="#">25-05-2022</a>	01-09-2022	<a href="#">22-02-2024</a>		
42	Hungary	<a href="#">07-06-2017</a>	<a href="#">25-03-2021</a>	01-07-2021		<a href="#">02-10-2024</a>	<a href="#">28-06-2022</a>
43	Iceland	<a href="#">07-06-2017</a>	<a href="#">26-09-2019</a>	01-01-2020		<a href="#">14-12-2021</a>	
44	India	<a href="#">07-06-2017</a>	<a href="#">25-06-2019</a>	01-10-2019			

<sup>4</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.

<sup>5</sup> The notifications made by Czechia after the deposit of its instrument of ratification have not been consolidated into its list of reservations and notifications ("the MLI Position") submitted upon the deposit of its instrument of ratification.

<sup>6</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 <sup>1</sup>	Arbitration Profile
45	Indonesia	<a href="#">07-06-2017</a>	<a href="#">28-04-2020</a>	01-08-2020	<a href="#">29-10-2024</a>	<a href="#">27-11-2023</a>	
46	Ireland	<a href="#">07-06-2017</a>	<a href="#">29-01-2019</a>	01-05-2019			<a href="#">25-03-2021</a>
47	Isle of Man	<a href="#">07-06-2017</a>	<a href="#">25-10-2017</a>	01-07-2018			
48	Israel*	<a href="#">07-06-2017</a>	<a href="#">13-09-2018</a>	01-01-2019			
49	Italy	<a href="#">07-06-2017</a>					<a href="#">28-06-2022</a>
50	Jamaica	<a href="#">24-01-2018</a>					
51	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>
52	Jersey*	<a href="#">07-06-2017</a>	<a href="#">15-12-2017</a>	01-07-2018			
53	Jordan	<a href="#">19-12-2019</a>	<a href="#">29-09-2020</a>	01-01-2021			
54	Kazakhstan	<a href="#">25-06-2018</a>	<a href="#">24-06-2020</a>	01-10-2020		<a href="#">26-11-2020</a>	
55	Kenya	<a href="#">26-11-2019</a>	<a href="#">08-01-2025</a>	01-05-2025			
56	Korea	<a href="#">07-06-2017</a>	<a href="#">13-05-2020</a>	01-09-2020			
57	Kuwait	<a href="#">07-06-2017</a>					
58	Latvia	<a href="#">07-06-2017</a>	<a href="#">29-10-2019</a>	01-02-2020		<a href="#">20-04-2021</a>	
59	Lesotho	<a href="#">09-02-2022</a>	<a href="#">28-07-2022</a>	01-11-2022			<a href="#">28-06-2022</a>
60	Liechtenstein	<a href="#">07-06-2017</a>	<a href="#">19-12-2019</a>	01-04-2020			<a href="#">25-03-2021</a>
61	Lithuania*	<a href="#">07-06-2017</a>	<a href="#">11-09-2018</a>	01-01-2019			
62	Luxembourg	<a href="#">07-06-2017</a>	<a href="#">09-04-2019</a>	01-08-2019			<a href="#">21-02-2023</a>
63	Malaysia*	<a href="#">24-01-2018</a>	<a href="#">18-02-2021</a>	01-06-2021		<a href="#">10-11-2022</a>	
64	Malta*	<a href="#">07-06-2017</a>	<a href="#">18-12-2018</a>	01-04-2019		<a href="#">02-10-2024</a>	<a href="#">28-06-2022</a>
65	Mauritius	<a href="#">05-07-2017</a> <sup>7</sup>	<a href="#">18-10-2019</a>	01-02-2020			<a href="#">28-06-2022</a>
66	Mexico	<a href="#">07-06-2017</a>	<a href="#">15-03-2023</a>	01-07-2023			

<sup>7</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.

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67	Monaco	<a href="#">07-06-2017</a>	<a href="#">10-01-2019</a>	01-05-2019			
68	Mongolia	<a href="#">06-10-2022</a>	<a href="#">30-09-2024</a>	01-01-2025			
69	Morocco	<a href="#">25-06-2019</a>					
70	Namibia	<a href="#">30-09-2021</a>					
71	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>
72	New Zealand	<a href="#">07-06-2017</a>	<a href="#">27-06-2018</a>	01-10-2018			<a href="#">26-05-2025</a>
73	Nigeria	<a href="#">17-08-2017</a>					
74	North Macedonia	<a href="#">29-01-2020</a>					
75	Norway	<a href="#">07-06-2017</a>	<a href="#">17-07-2019</a>	01-11-2019			
76	Oman	<a href="#">26-11-2019</a>	<a href="#">07-07-2020</a>	01-11-2020			
77	Pakistan	<a href="#">07-06-2017</a>	<a href="#">18-12-2020</a>	01-04-2021			
78	Panama	<a href="#">24-01-2018</a>	<a href="#">05-11-2020</a>	01-03-2021			
79	Papua New Guinea	<a href="#">23-01-2019</a>	<a href="#">31-08-2023</a>	01-12-2023			<a href="#">11-01-2024</a>
80	Peru	<a href="#">27-06-2018</a>	<a href="#">09-06-2025</a>	01-10-2025			
81	Poland*	<a href="#">07-06-2017</a>	<a href="#">23-01-2018</a>	01-07-2018			
82	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>
83	Qatar*	<a href="#">04-12-2018</a>	<a href="#">23-12-2019</a>	01-04-2020		<a href="#">25-11-2021</a>	
84	Romania	<a href="#">07-06-2017</a>	<a href="#">28-02-2022</a>	01-06-2022	<a href="#">10-01-2025</a>		
85	Russian Federation	<a href="#">07-06-2017</a>	<a href="#">18-06-2019</a>	01-10-2019	<a href="#">17-01-2024</a>		
86	San Marino*	<a href="#">07-06-2017</a>	<a href="#">11-03-2020</a>	01-07-2020			
87	Saudi Arabia*	<a href="#">18-09-2018</a>	<a href="#">23-01-2020</a>	01-05-2020			
88	Senegal	<a href="#">07-06-2017</a>	<a href="#">10-05-2022</a>	01-09-2022			
89	Serbia	<a href="#">07-06-2017</a>	<a href="#">05-06-2018</a>	01-10-2018		<a href="#">27-09-2023</a>	

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90	Seychelles	<a href="#">07-06-2017</a>	<a href="#">14-12-2021</a>	01-04-2022			
91	Singapore	<a href="#">07-06-2017</a>	<a href="#">21-12-2018</a>	01-04-2019		<a href="#">11-08-2021</a>	<a href="#">20-12-2024</a>
92	Slovak Republic	<a href="#">07-06-2017</a>	<a href="#">20-09-2018</a>	01-01-2019		<a href="#">02-10-2024</a>	
93	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>
94	South Africa	<a href="#">07-06-2017</a>	<a href="#">30-09-2022</a>	01-01-2023			
95	Spain	<a href="#">07-06-2017</a> <sup>8</sup>	<a href="#">28-09-2021</a>	01-01-2022	<a href="#">26-05-2025</a>		<a href="#">25-03-2021</a>
96	Sweden	<a href="#">07-06-2017</a>	<a href="#">22-06-2018</a>	01-10-2018			<a href="#">25-03-2021</a>
97	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>
98	Thailand	<a href="#">09-02-2022</a>	<a href="#">31-03-2022</a>	01-07-2022			
99	Tunisia	<a href="#">24-01-2018</a>	<a href="#">24-07-2023</a>	01-11-2023			
100	Türkiye	<a href="#">07-06-2017</a> <sup>9</sup>					
101	Ukraine*	<a href="#">23-07-2018</a>	<a href="#">08-08-2019</a>	01-12-2019			
102	United Arab Emirates*	<a href="#">27-06-2018</a>	<a href="#">29-05-2019</a>	01-09-2019			
103	United Kingdom*	<a href="#">07-06-2017</a>	<a href="#">29-06-2018</a>	01-10-2018			<a href="#">31-05-2024</a>
104	Uruguay	<a href="#">07-06-2017</a>	<a href="#">06-02-2020</a>	01-06-2020			
105	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>8</sup> Declaration made by Spain: <https://www.oecd.org/content/dam/oecd/en/topics/policy-sub-issues/beps-ml/beps-ml-declaration-spain.pdf>

<sup>9</sup> Declaration made by Türkiye: <https://www.oecd.org/content/dam/oecd/en/topics/policy-sub-issues/beps-ml/beps-ml-declaration-turkey.pdf>