



BEPS Action 15 – Multilateral Instrument

MLI country implementation summary

Updated: May 23, 2023

Notices

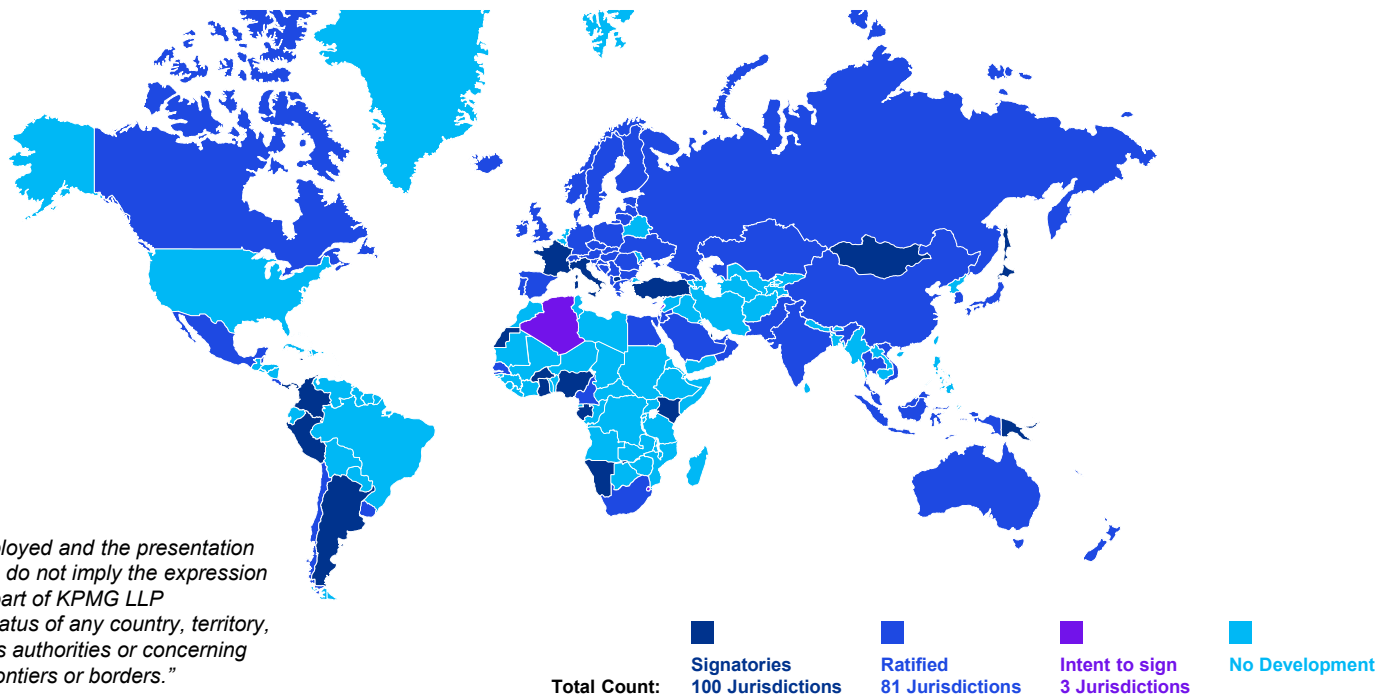
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The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

Multilateral instrument — Signatories

- Albania
- Andorra
- Argentina
- Armenia
- Australia
- Austria
- Bahrain
- Barbados
- Belgium
- Belize
- Bosnia & Herzegovina
- Bulgaria
- Burkina Faso
- Cameroon
- Canada
- Chile
- China
- Colombia
- Costa Rica
- Cote d'Ivoire
- Croatia
- Curacao
- Cyprus
- Czech Republic
- Denmark
- Egypt
- Estonia
- Fiji
- Finland
- France
- Gabon
- Georgia
- Germany
- Greece
- Guernsey
- Hong Kong
- Hungary
- Iceland
- India
- Indonesia
- Ireland
- Isle of Man
- Israel
- Italy
- Jamaica
- Japan
- Jersey
- Jordan
- Kazakhstan
- Kenya
- Korea
- Kuwait
- Latvia
- Lesotho
- Liechtenstein
- Lithuania
- Luxembourg
- Malaysia
- Malta
- Mauritius
- Mexico
- Monaco
- Morocco
- Namibia
- Netherlands
- New Zealand
- Nigeria
- North Macedonia
- Norway
- Oman
- Pakistan
- Panama
- Papua New Guinea
- Peru
- Poland
- Portugal
- Qatar
- Romania
- Russia
- San Marino
- Saudi Arabia
- Senegal
- Serbia
- Seychelles
- Singapore
- Slovakia
- Slovenia
- South Africa
- Spain
- Sweden
- Switzerland
- Thailand
- Tunisia
- Turkey
- Ukraine
- United Arab Emirates
- United Kingdom
- Uruguay
- Vietnam

- Intent to sign:*
- *Algeria*
 - *Eswatini*
 - *Lebanon*



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Source: <http://www.oecd.org/tax/treaties/beps-mli-signatories-and-parties.pdf>

Multilateral instrument — Articles

Overview

Scope and interpretation of terms

Article 1 — Scope of the Convention

Article 2 — Interpretation of Terms

Hybrid mismatches

Article 3 — Transparent Entities

Article 4 — Dual Resident Entities

Article 5 — Application of Methods for Elimination of Double Taxation

Treaty abuse

Article 6 — Purpose of a Covered Tax Agreement

Article 7 — Prevention of Treaty Abuse

Article 8 — Dividend Transfer Transactions

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

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

Article 11 — Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents

Avoidance of permanent establishment status

Article 12 — Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies

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

Article 14 — Splitting-up of Contracts

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

Improving dispute resolution

Article 16 — Mutual Agreement Procedure

Article 17 — Corresponding Adjustments

Arbitration

Article 18 — Choice to Apply Part VI

Article 19 — Mandatory Binding Arbitration

Article 20 — Appointment of Arbitrators

Article 21 — Confidentiality of Arbitration Proceedings

Article 22 — Resolution of a Case Prior to the Conclusion of the Arbitration

Article 23 — Type of Arbitration Process

Article 24 — Agreement on a Different Resolution

Article 25 — Costs of Arbitration Proceedings

Article 26 — Compatibility

Final provision

Article 27 — Signature and Ratification, Acceptance or Approval

Article 28 — Reservations

Article 29 — Notifications

Article 30 — Subsequent Modifications of Covered Tax Agreements

Article 31 — Conference of the Parties

Article 32 — Interpretation and Implementation


Article 33 — Amendment

Article 34 — Entry into Force


Article 35 — Entry into Effect

Multilateral instrument — Americas


This summary depicts initial elections made by the listed countries with respect to **Article 7 — Prevention of Treaty Abuse, Article 12 — Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies, Article 13 — Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions and Article 18 — Arbitration**

Canada 


Art.7 PPT + LOB; Art.18 Baseball

Mexico 


Art.7 PPT + S-LOB; Art.12 DAPE; Art.13 Option A+anti-fragm.

Costa Rica 


Art.7 PPT; Art.12 DAPE; Art.13 Option A+anti-fragm.

Panama 

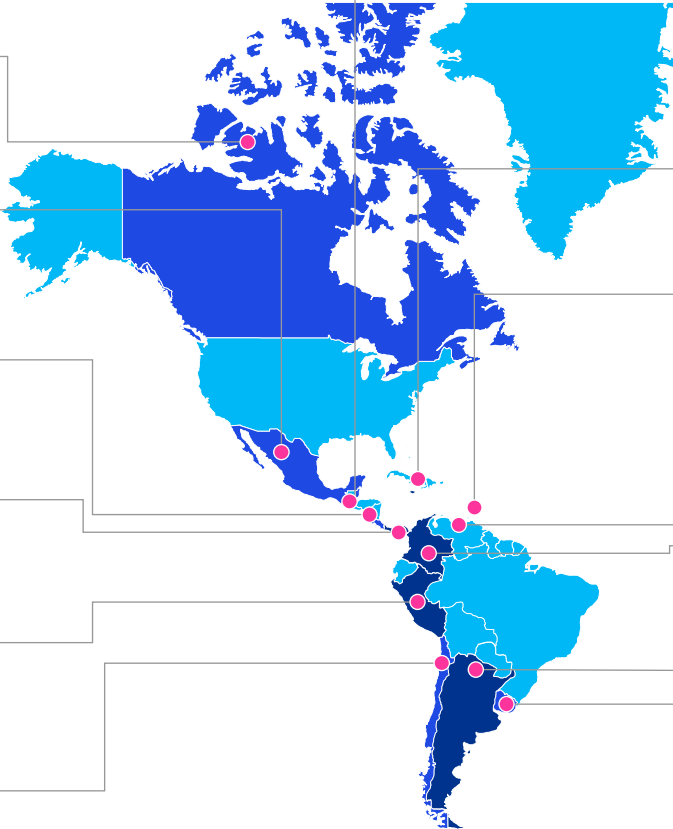
Art.7 PPT


Peru 

Art.7 PPT+LOB; art.12 DAPE; art.13 Option A+anti-fragm.


Chile 

Art.7 PPT+S-LOB+LOB; Art.12 DAPE; Art.13 Only anti-fragm.




Belize 


Art.7 PPT

Jamaica 


Art.7 PPT; Art.12 DAPE; Art.13 Option A+anti-fragm.

Barbados 


Art.7 PPT; Art.18 Baseball

Curacao 


Art.7 PPT; Art.13 Option A+anti-fragm.; Art.18 Baseball

Colombia 

Art.7 PPT+S-LOB+LOB; Art.12 DAPE; Art.13 Option A+anti-fragm.

Argentina 

Art.7: PPT+S-LOB; Art.12: DAPE; Art.13 Option A+anti-fragm.

Uruguay 

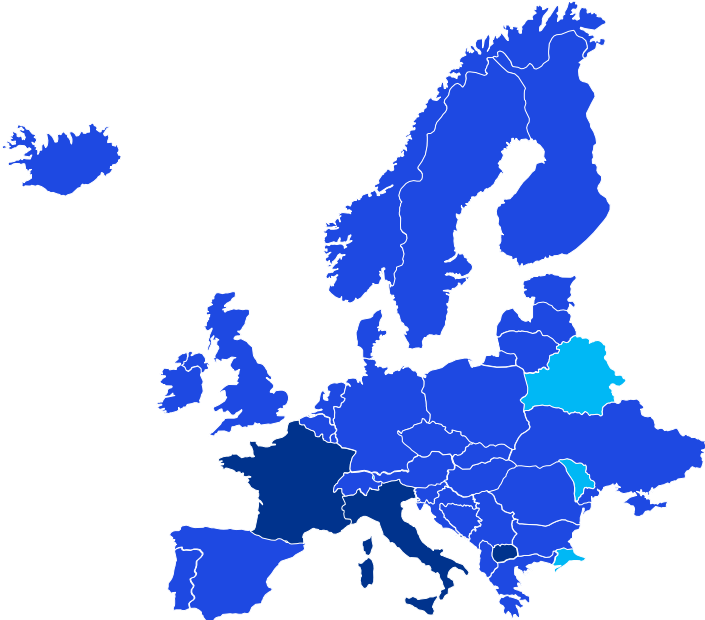
Art.7 PPT+S-LOB; Art.12: DAPE; Art.13 Option A+anti-fragm.









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Multilateral instrument — Europe

This summary depicts initial elections made by the listed countries with respect to **Article 7 — Prevention of Treaty Abuse, Article 12 — Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies, Article 13 — Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions and Article 18 — Arbitration**

Albania 	Czech Republic 
Art.7 PPT; Art.12 DAPE	Art.7 PPT
Andorra 	Bosnia&Herzegovina 
Art.7 PPT; Art.18 Reasoned Op.	Art.7 PPT; Art.12 DAPE
Austria 	Denmark 
Art.7 PPT; Art.13 Option A; Art.18 Baseball	Art.7 PPT; Art.12 DAPE; Art.13 Option A+anti-fragm.; Art.18 Baseball
Belgium 	Finland 
Art.7 PPT; Art.12 DAPE; Art.13 Option B+anti-fragm.; Art.18 Baseball	Art.7 PPT; Art.18 Baseball
Bulgaria 	France 
Art.7 PPT; Art.12 DAPE; Art.13 Option A	Art.7 PPT; Art.12 DAPE; Art.13 Option B+anti-fragm.; Art.18 Baseball
Croatia 	Germany 
Art.7 PPT; Art.12 DAPE; Art.13 Option A+anti-fragm.	Art.7 PPT; Art.13 Option A; Art.18 Baseball
Estonia 	Greece 
Art.7 PPT	Art.7 PPT; Art.18 Reasoned Opinion
Guernsey 	Iceland 
Art.7 PPT	Art.7 PPT
Hungary 	Italy 
Art.7 PPT + Art.18 Reasoned Op.	Art.7 PPT; Art.13 Option A+anti-fragm.; Art.18 Baseball



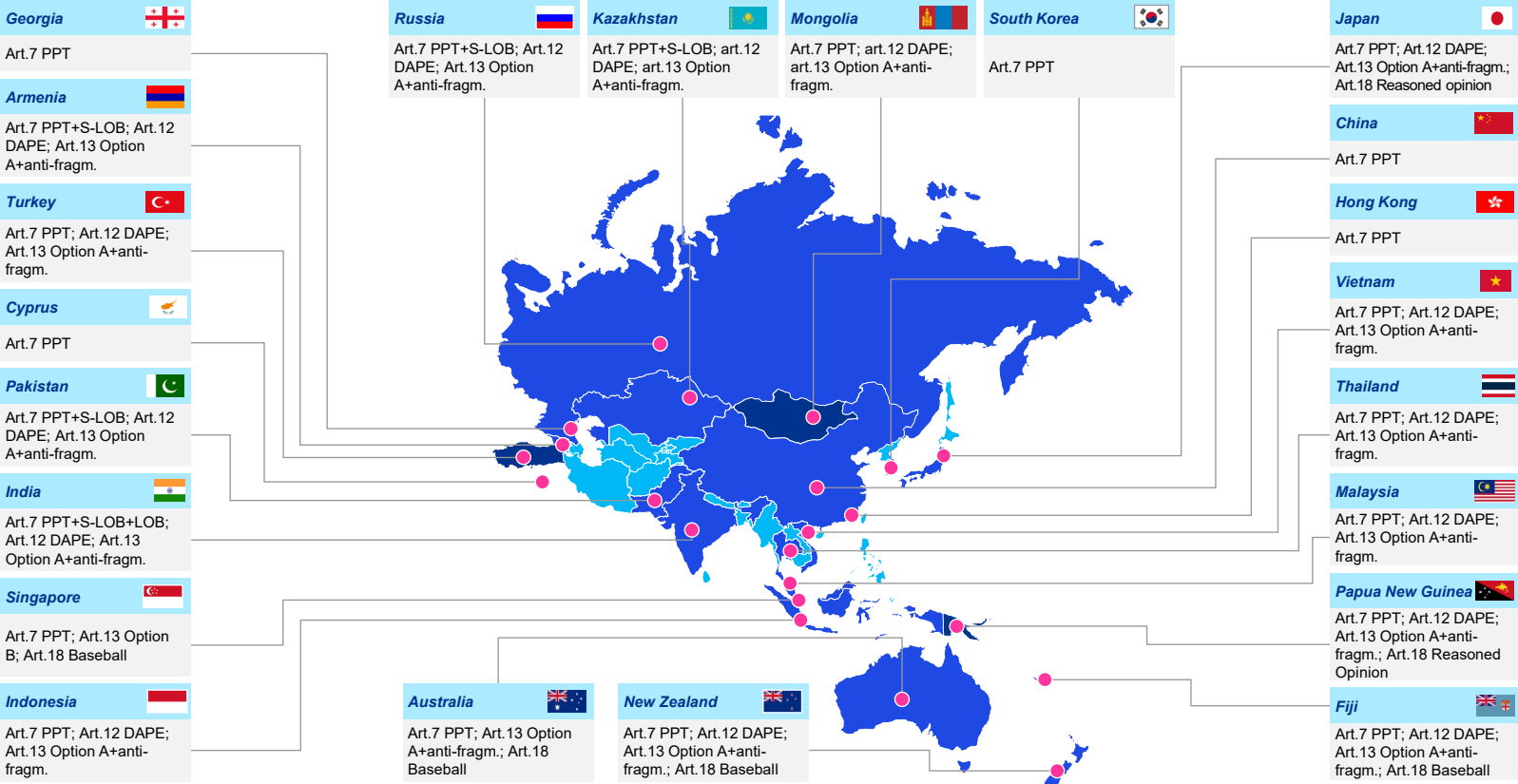
Latvia 	Lithuania 	Malta 	Luxembourg 
Art.7 PPT	Art.7 PPT; Art.12 DAPE; Art.13 Option B+anti-fragm.	Art.7 PPT; Art.18 Reasoned Opinion	Art.7 PPT; Art.13 Option B; Art.18 Baseball
Ireland 	Isle of Man 	Jersey 	Liechtenstein 
Art.7 PPT; Art.13 Option B+anti-fragm.; Art.18 Baseball	Art.7 PPT	Art.7 PPT	Art.7 PPT; Art.18 Baseball

Netherlands 	Monaco 
Art.7 PPT; Art.13 Option A+anti-fragm.; Art.18 Baseball	Art.7 PPT
North Macedonia 	Slovakia 
Art.7 PPT; Art.12 DAPE; Art.13 Option A+anti-fragm.	Art.7 PPT+S-LOB; Art.12 DAPE; Art.13 Option A+anti-fragm.
Norway 	Slovenia 
Art.7 PPT+LOB; Art.12 DAPE; Art.13 Option A+anti-fragm.	Art.7 PPT; Art.12 DAPE; Art.13 Option A+anti-fragm.; Art.18 Reasoned Opinion
Poland 	Spain 
Art.7 PPT+LOB	Art.7 PPT; Art.12 DAPE; Art.13 Option A+anti-fragm.; Art.18 Baseball
Portugal 	Sweden 
Art.7 PPT; Art.13 only anti-fragm.; Art.18 Reasoned Opinion	Art.7 PPT; Art.18 Reasoned Opinion
Romania 	Switzerland 
Art.7 PPT	Art.7 PPT; Art.18 Baseball
San Marino 	U.K. 
Art.7 PPT; Art.13 Option B+anti-fragm.	Art.7 PPT; Art.13 only anti-fragm.; Art.18 Baseball
Serbia 	Ukraine 
Art.7 PPT; Art.12 DAPE; Art.13 Option A+anti-fragm.	Art.7 PPT; Art.12 DAPE; Art.13 Option A+anti-fragm.

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Multilateral instrument — Asia Pacific

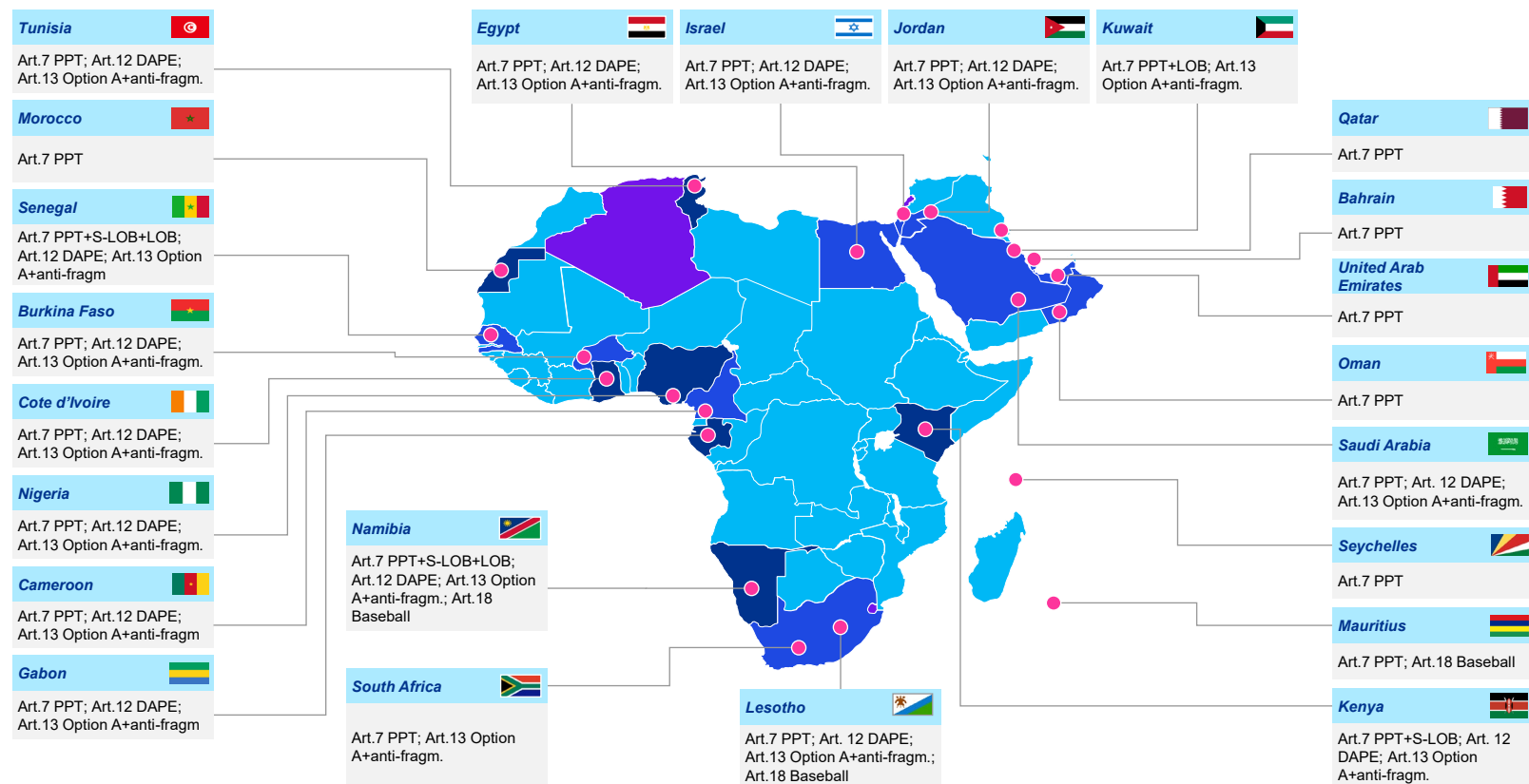
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Multilateral instrument — Middle East & Africa

This summary depicts initial elections made by the listed countries with respect to Article 7 — Prevention of Treaty Abuse, Article 12 — Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies, Article 13 — Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions and Article 18 — Arbitration



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