

## Countries signed the Convention to Implement Measures to Prevent BEPS (MLI)

The jurisdictions which signed the MLI are the following 98 jurisdictions.

<u>Albania</u>	<u>Croatia</u>	<u>Israel</u>	<u>Mongolia</u>	<u>Senegal</u>
<u>Andorra</u>	<u>Cyprus</u>	<u>Italy</u>	<u>Morocco</u>	<u>Serbia</u>
<u>Argentina</u>	<u>Czech Republic</u>	<u>Jamaica</u>	<u>Namibia</u>	<u>Seychelles</u>
<u>Armenia</u>	<u>Denmark</u>	<u>Japan</u>	<u>Netherlands (*3)</u>	<u>Singapore</u>
<u>Australia</u>	<u>Egypt</u>	<u>Jersey</u>	<u>New Zealand</u>	<u>Slovakia</u>
<u>Austria</u>	<u>Estonia</u>	<u>Jordan</u>	<u>Nigeria</u>	<u>Slovenia</u>
<u>Bahrain</u>	<u>Fiji</u>	<u>Kazakhstan</u>	<u>North Macedonia</u>	<u>South Africa</u>
<u>Barbados</u>	<u>Finland</u>	<u>Kenya</u>	<u>Norway</u>	<u>Spain</u>
<u>Belgium</u>	<u>France</u>	<u>Korea</u>	<u>Oman</u>	<u>Sweden</u>
<u>Belize</u>	<u>Gabon</u>	<u>Kuwait</u>	<u>Pakistan</u>	<u>Switzerland</u>
<u>Bosnia and Herzegovina</u>	<u>Georgia</u>	<u>Latvia</u>	<u>Panama</u>	<u>Thailand</u>
<u>Bulgaria</u>	<u>Germany</u>	<u>Lesotho</u>	<u>Papua New Guinea</u>	<u>Tunisia</u>
<u>Burkina Faso</u>	<u>Greece</u>	<u>Liechtenstein</u>	<u>Peru</u>	<u>Turkey</u>
<u>Cameroon</u>	<u>Guernsey</u>	<u>Lithuania</u>	<u>Poland</u>	<u>Ukraine</u>
<u>Canada</u>	<u>Hungary</u>	<u>Luxembourg</u>	<u>Portugal</u>	<u>United Arab Emirates</u>
<u>Chile</u>	<u>Iceland</u>	<u>Malaysia</u>	<u>Qatar</u>	<u>United Kingdom</u>
<u>China (*2)</u>	<u>India</u>	<u>Malta</u>	<u>Romania</u>	<u>Uruguay</u>
<u>Colombia</u>	<u>Indonesia</u>	<u>Mauritius</u>	<u>Russia</u>	<u>Viet Nam</u>
<u>Costa Rica</u>	<u>Ireland</u>	<u>Mexico</u>	<u>San Marino</u>	
<u>Côte d'Ivoire</u>	<u>Isle of Man</u>	<u>Monaco</u>	<u>Saudi Arabia</u>	

(\*1) The underlined 79 jurisdictions have deposited the instruments of ratification, acceptance or approval of the MLI.

(\*2) China has notified that the tax treaties concluded by Hong Kong are covered by the MLI.

(\*3) The Netherlands has notified that the tax treaties concluded by Curaçao are covered by the MLI.