

OECD Multilateral Instrument status tracker

February 2022



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Introduction

Scope

This document is a status tracker for the implementation of the [Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting](#), generally referred to as the Multilateral Instrument or MLI. This MLI status tracker is intended to consolidate general information on the application of the treaty. The tracker reflects the OECD update of 9 February 2022.

The following definitions are used throughout this document:

- **Base Erosion and Profit Shifting (BEPS)** – Refers to tax planning strategies that may be used to exploit gaps and mismatches in the tax rules of different countries to artificially shift profits to low or no-tax locations where there is little or no economic activity.
- **BEPS Action Plan** – The plan, published by the OECD, includes 15 actions to address BEPS in a comprehensive manner. See appendices.
- **OECD BEPS Project** – The BEPS project supported by the G20 and now includes over 130 countries. Countries are able to take part in the ongoing work if they commit to implementation of the agreed minimum standards.
- **OECD Model Tax Convention** – The [OECD Model Tax Convention on Income and on Capital](#) is the model traditionally used by developed economies when negotiating double tax conventions.
- **Tax treaty** – A tax convention between two jurisdictions for the avoidance of double taxation with respect to taxes on income and on capital.

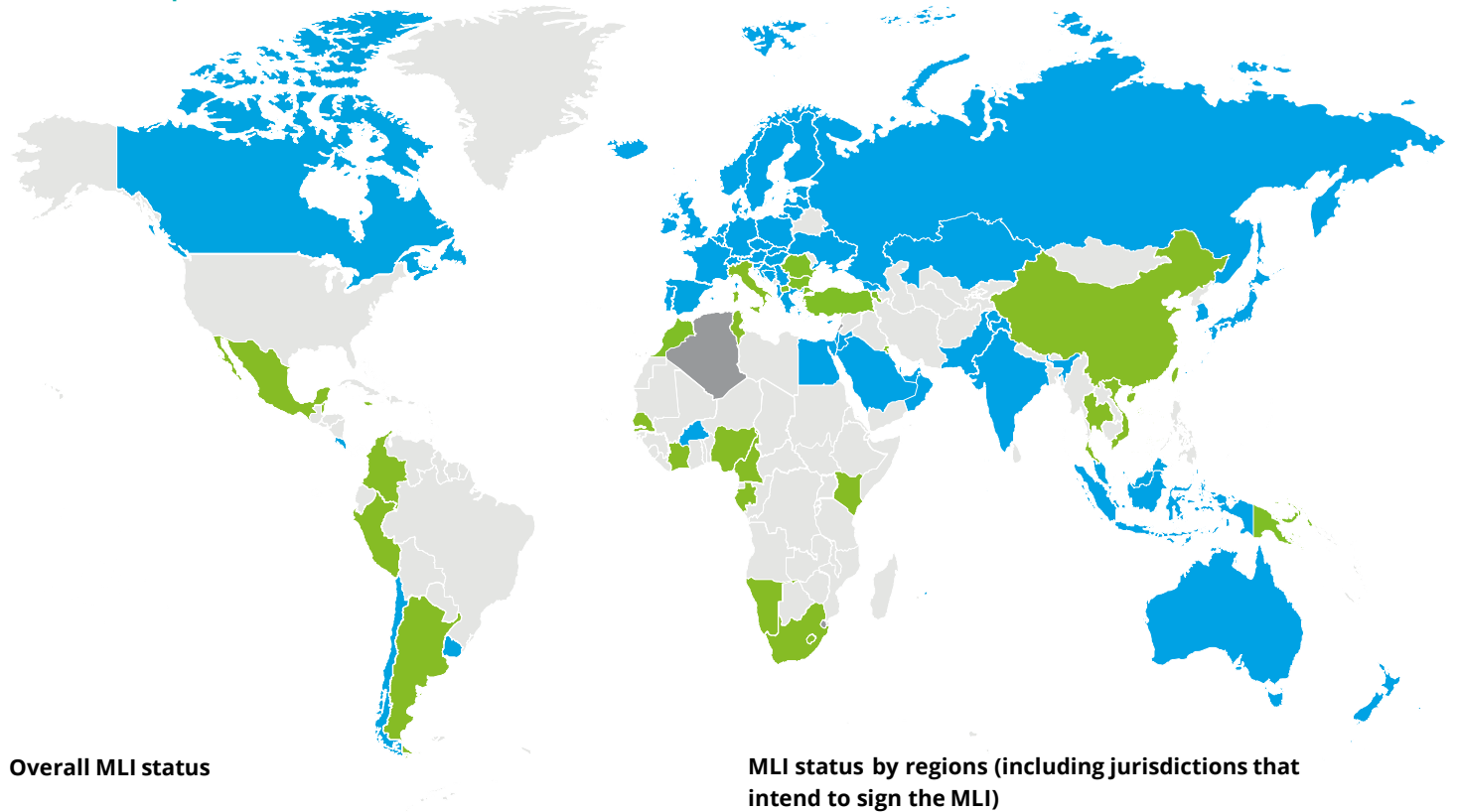
Any reference to MLI articles being “effective” in a separate jurisdiction means the date the MLI enters into effect with respect to withholding taxes (WHT) in that particular jurisdiction in relation to a relevant tax treaty with the jurisdiction and does not cover other taxes, unless stated. Different effective dates may apply for various MLI articles (WHT, other taxes, dispute resolution). The application of the MLI articles to a specific tax treaty covered by the MLI (Covered Tax Agreement or CTA) should be considered on a case-by-case basis.

The MLI status tracker is intended to be a quick reference guide and is not an exhaustive overview of all information relating to the MLI. It should not be relied upon for making business decisions, and experienced tax professionals should be consulted before taking any action. For more information regarding the application of the MLI in specific countries, and about Deloitte's tax practice in those jurisdictions, please contact your usual Deloitte tax adviser.

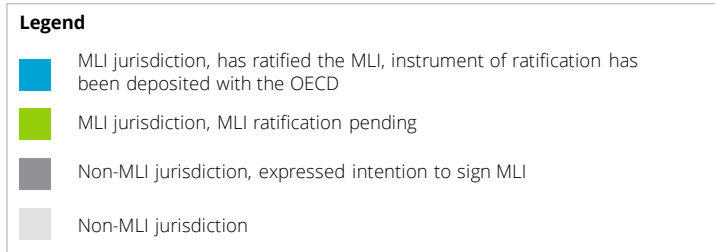
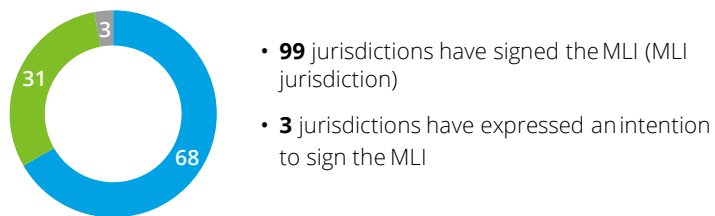
The MLI status tracker will be updated when additional information becomes available; please check the Deloitte.com [website](#) for updates.

Status of the MLI at 9 February 2022

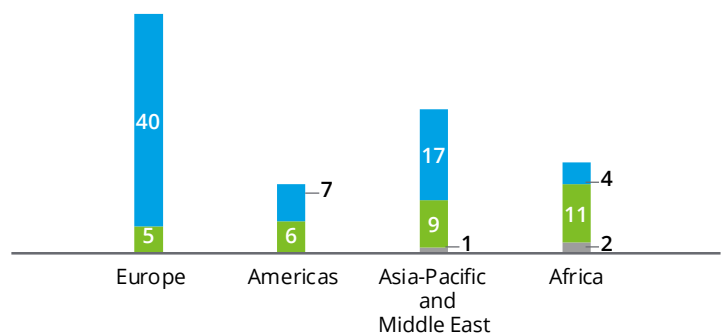
World heat map



Overall MLI status

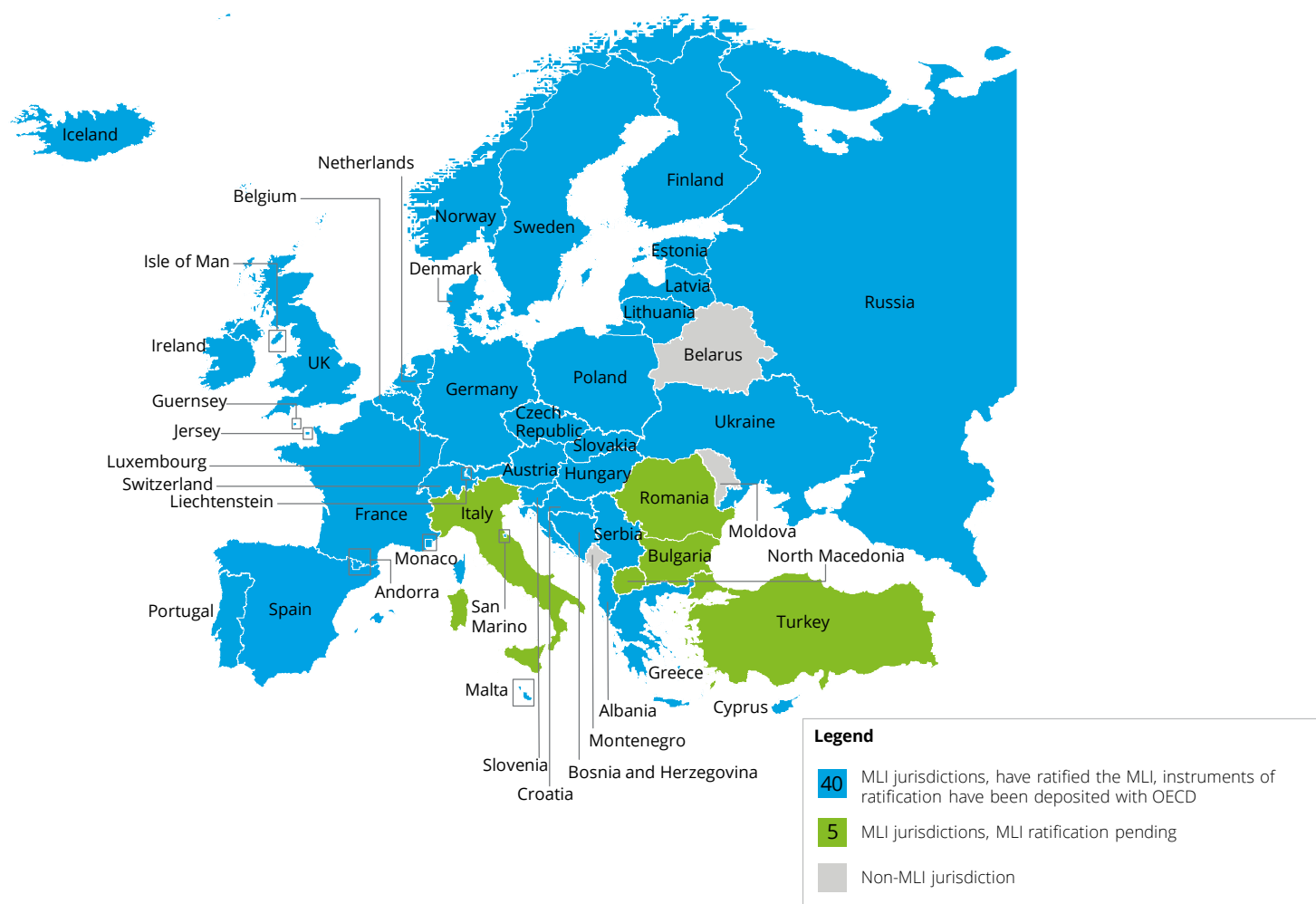


MLI status by regions (including jurisdictions that intend to sign the MLI)



- Consider whether choices made by each treaty partner in relation to MLI articles gives rise to a “match”
- Consider entry into effect dates for specific articles
- Asymmetrical entry into effect between treaty partners is possible

Europe heat map

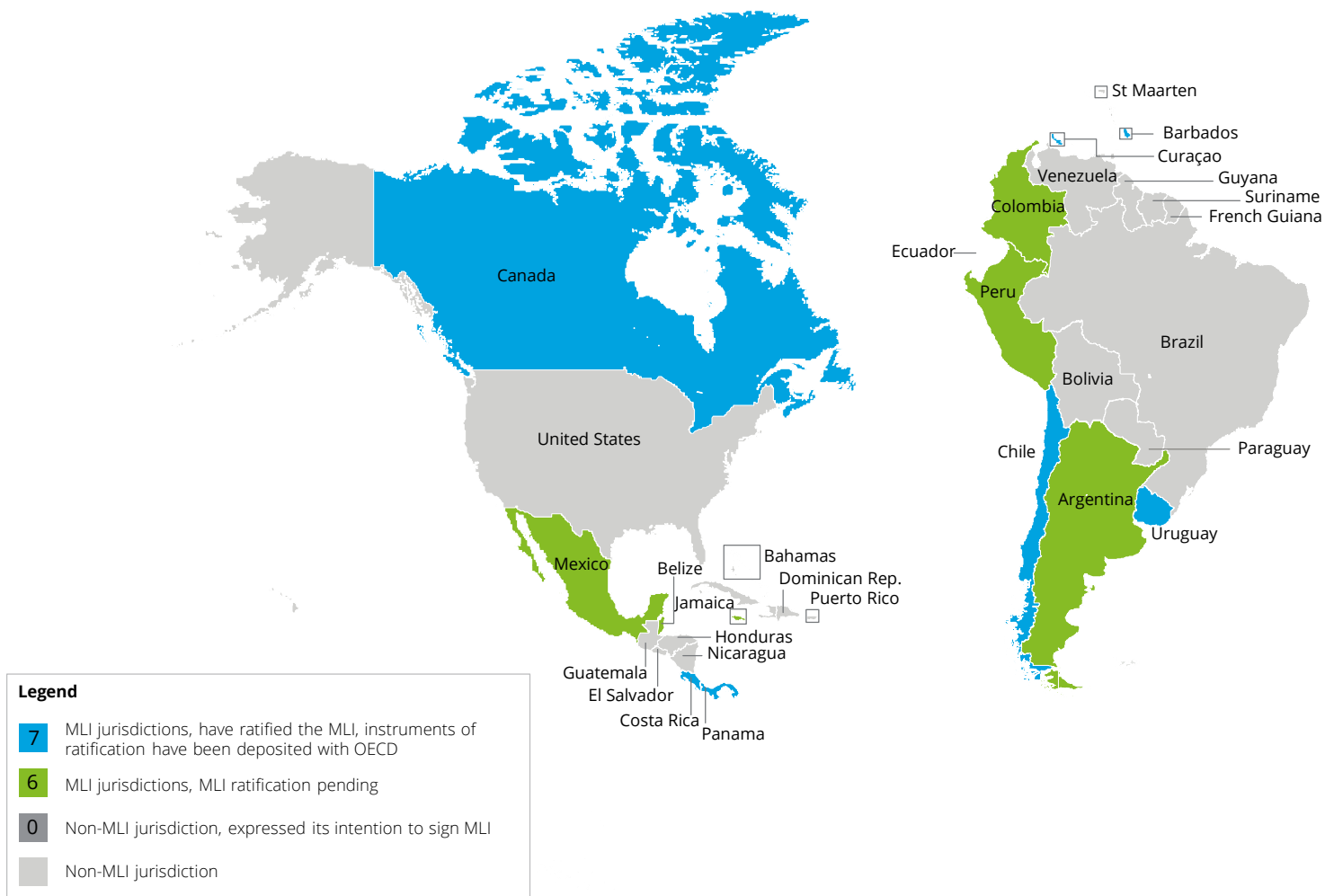


- All EU member states have signed the MLI, as have 18 other countries in Europe.
- 40 jurisdictions have ratified the MLI and deposited their instruments of ratification with the OECD (depicted in blue). These jurisdictions have made their final choices with respect to adoption of the MLI articles.
- As of 2019, MLI articles are effective in Austria, France, Jersey, Isle of Man, Lithuania, Poland, Serbia, Slovakia, Slovenia and the UK.
- As of 2020, MLI articles are also effective in Belgium, Denmark, Finland, Guernsey, Iceland, Ireland, Luxembourg, Malta, Monaco, the Netherlands, Norway and Ukraine.
- As of 2021, MLI articles are also effective in Albania, Bosnia and Herzegovina, Cyprus, Czech Republic, Latvia, Liechtenstein, Portugal, Russia¹, San Marino and Switzerland¹.
- As of 2022, MLI articles are also effective in Andorra, Croatia, Estonia², Greece and Hungary.
- Although Germany, Spain and Sweden also ratified the MLI, they must still complete their internal procedures before the MLI will be effective in their jurisdictions.
- For more information on impact of the MLI in the above jurisdictions, see pages 8-14.

¹ Although Russia and Switzerland ratified the MLI and deposited their instruments of ratification with the OECD in 2019, these countries need to complete their internal procedures for the MLI articles to be effective in those countries. Depending on the completion of these internal procedures, the entry into effect differs per specific tax treaty. The entry into effect of the MLI articles is from 1 January of the year next following the expiration of a period of 30 days after the completion of the internal procedures. This effectively means that the entry into effect of the MLI with respect to some Russian and Swiss treaties is 2021, for other treaties it is 2022, or is not yet known (i.e. if the internal procedures have not yet been completed, which means entry into effect as of 2023 at the earliest).

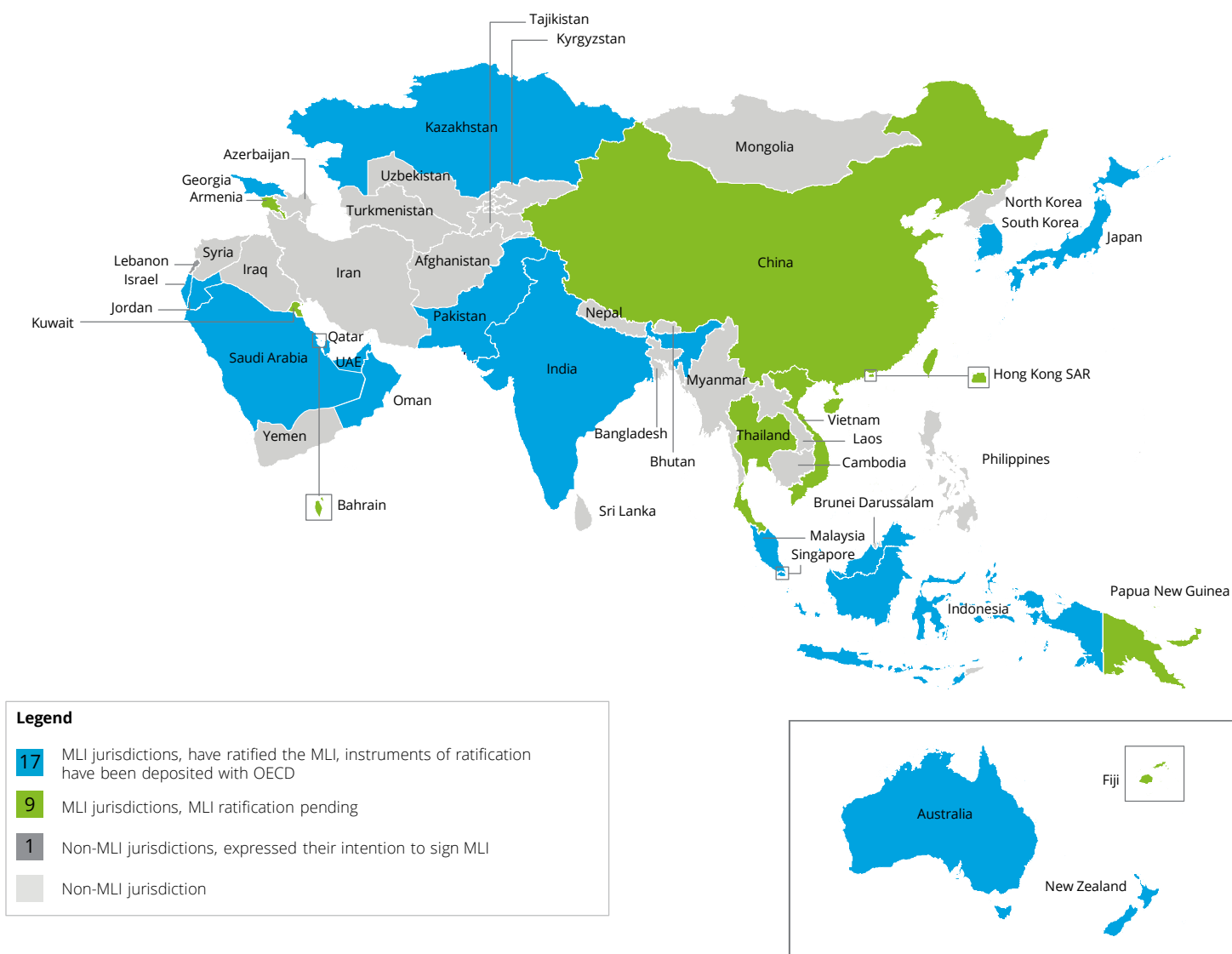
² Although Estonia ratified the MLI and deposited its instrument of ratification with the OECD in 2021, Estonia must complete internal procedures for the MLI articles to enter into effect. With respect to some of the Estonian treaties these internal procedures have been completed in time for the MLI articles to enter into effect as of 2022. For other Estonian tax treaties the internal procedures still must be completed, which effectively means the MLI will enter into effect with respect to these treaties as of 2023 at the earliest.

Americas heat map



- 13 jurisdictions in the Americas region have signed the MLI.
- 7 jurisdictions have ratified the MLI and deposited their instruments of ratification with the OECD. These jurisdictions have made their final choices with respect to adoption of the MLI articles.
- Other jurisdictions can change their initial MLI positions before ratifying the MLI.
- The MLI was not effective in the Americas region in 2019 because none of the jurisdictions had ratified and deposited their instruments of ratification with the OECD at that time.
- As of 2020, the MLI articles are effective in Canada and Curaçao.
- As of 2021, MLI articles are effective in Costa Rica and Uruguay.
- As of 2022, MLI articles are also effective in Barbados, Chile and Panama.
- For more information on impact of the MLI in the above jurisdictions, see pages 8-14.

Asia-Pacific and the Middle East heat map

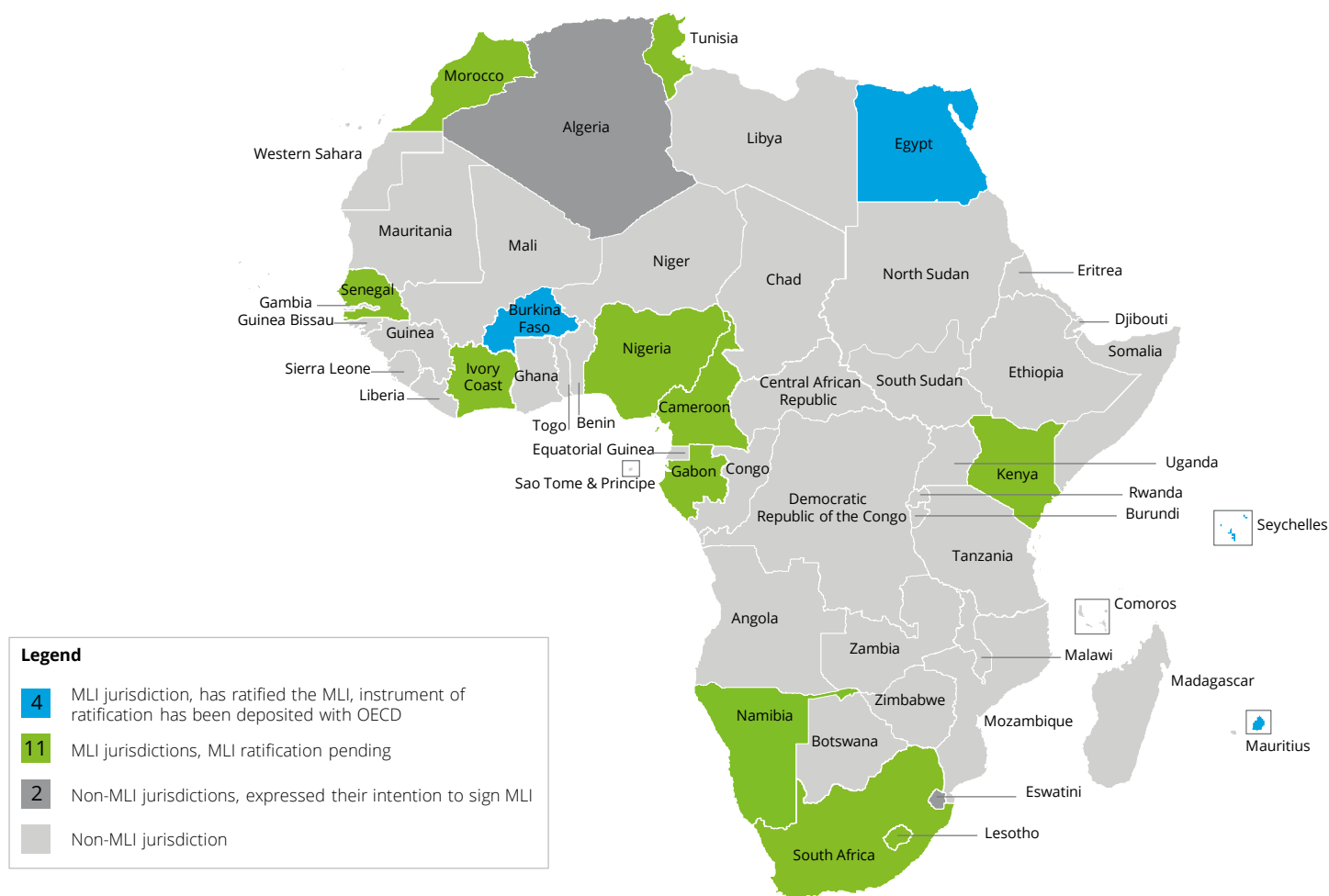


- 26 jurisdictions in the Asia-Pacific (AP) and Middle East (ME) regions have signed the MLI.
- 17 jurisdictions have ratified the MLI and deposited their instruments of ratification with the OECD (depicted in blue). These jurisdictions have made their final choices with respect to adoption of the MLI articles.
- As of 2019, MLI articles are effective in Australia, Israel, Japan and New Zealand.

- As of 2020, MLI articles are also effective in Georgia, India, Singapore and the UAE.
- As of 2021, MLI articles are also effective in Jordan, Indonesia¹, Kazakhstan, Oman, Qatar, Saudi Arabia and South Korea.
- As of 2022, MLI articles are also effective in Malaysia and Pakistan.
- For more information on impact of the MLI in the above jurisdictions, see pages 8-14.

¹ Although Indonesia ratified the MLI and deposited its instrument of ratification with the OECD in 2020, Indonesia must complete internal procedures for the MLI articles to enter into effect. The entry into effect differs per specific tax treaty when these internal procedures are completed. The entry into effect of the MLI articles is from 1 January of the year next following the expiration of a period of 30 days after the completion of the internal procedures. This effectively means that the entry into effect of the MLI with respect to some Indonesian treaties is 2021, for other treaties it is 2022, or is not yet known (i.e. if the internal procedures have not yet been completed, which means entry into effect as of 2023 at the earliest).

Africa heat map



- 15 jurisdictions in the Africa region have signed the MLI.
- Burkina Faso, Egypt, Mauritius and the Seychelles have ratified the MLI and deposited their instruments of ratification with the OECD. These jurisdictions have made their final choices with respect to adoption of the MLI articles.
- The MLI was not effective in the Africa region in 2019 because none of the jurisdictions had ratified and deposited their instruments of ratification with the OECD at that time.
- The MLI articles are effective in Mauritius as from 1 July 2020, which is the first day of the taxable period in this country, due to a specific reservation made by Mauritius.
- As of 2021, MLI articles are also effective in Egypt.
- As of 2022, MLI articles are also effective in Burkina Faso.
- In the Seychelles, MLI articles will be effective as of 2023.
- For more information on impact of the MLI in the above jurisdictions see pages 8-14.

Jurisdictions impacted by the MLI

MLI impact at 9 February 2022

- At 9 February 2022, 68 jurisdictions ratified the MLI and deposited their instruments of ratification with the OECD (see table on the right).
- Out of these jurisdictions, the MLI articles are generally effective in 64 jurisdictions in 2022 (shown in bold).
- Germany, Spain and Sweden must still complete their internal procedures before the MLI will be effective in those jurisdictions.
- In the Seychelles, the MLI articles will generally be effective as from 2023.
- The following pages provide more information on the application of some of the most essential MLI articles and show MLI choices of the 68 jurisdictions that have ratified the MLI and deposited their instruments of ratification with the OECD.

Albania	Andorra	Australia	Austria	Barbados
Belgium	Bosnia and Herzegovina	Burkina Faso	Canada	Chile
Costa Rica	Croatia	Curaçao	Cyprus	Czech Republic
Denmark	Egypt	Estonia	Finland	France
Georgia	Germany	Greece	Guernsey	Hungary
Iceland	India	Indonesia	Ireland	Isle of Man
Israel	Japan	Jersey	Jordan	Kazakhstan
Latvia	Liechtenstein	Lithuania	Luxembourg	Malaysia
Malta	Mauritius	Monaco	Netherlands	New Zealand
Norway	Oman	Pakistan	Panama	Poland
Portugal	Qatar	Russia	San Marino	Saudi Arabia
Serbia	Seychelles	Singapore	Slovakia	Slovenia
South Korea	Spain	Sweden	Switzerland	UAE
UK	Ukraine	Uruguay		

- The application of the MLI articles to a specific Covered Tax Agreement should be considered on a case-by-case basis
- The exact entry into effect date will depend on the taxable period in each jurisdiction. The tax year follows the calendar year for most countries but there are exceptions



Articles adopted

Dual Resident Entities (application of Article 4 of the MLI)

General: A tiebreaker test allows to determine the treaty residence of a dual-resident person other than an individual pursuant to a mutual agreement of the competent authorities of the governments of both Contracting Jurisdictions. Such test takes into account a person's place of effective management, the place where it is incorporated or otherwise constituted and any other relevant factors. In the absence of such a mutual agreement of the competent authorities the tax treaty benefits may be denied.

Status:

- As Article 4 is not part of the BEPS minimum standard, most jurisdictions that had ratified the MLI and deposited their instruments of ratifications had opted out of the tiebreaker provisions.

Other considerations:

- Most of the existing bilateral tax treaties use an entity's place of effective management as the key tiebreaker test to determine a dual resident's jurisdiction for tax treaty purposes.
- Some existing tax treaties already may include provisions calling for determination by mutual agreement. However, such provisions typically do not explicitly deny benefits in the absence of such a mutual agreement.

Countries that opted for Article 4:

1. Australia	13. New Zealand
2. Canada	14. Norway (**)
3. Costa Rica	15. Oman (**)
4. Denmark	16. Pakistan
5. Egypt	17. Poland
6. India	18. Russia (**)
7. Indonesia (*)	19. Serbia
8. Ireland (**)	20. Slovakia
9. Israel	21. Slovenia
10. Japan	22. UK
11. Kazakhstan	23. Uruguay
12. Netherlands	

Countries that opted out for Article 4:

1. Albania	16. Georgia	31. Mauritius
2. Andorra	17. Germany	32. Monaco
3. Austria	18. Greece	33. Panama
4. Barbados	19. Guernsey	34. Portugal
5. Belgium	20. Hungary	35. Qatar
6. Bosnia and Herzegovina	21. Iceland	36. San Marino
7. Burkina Faso	22. Isle of Man	37. Saudi Arabia
8. Chile	23. Jersey	38. Seychelles
9. Croatia	24. Jordan	39. Singapore
10. Curaçao	25. Latvia	40. South Korea
11. Cyprus	26. Liechtenstein	41. Spain
12. Czech Republic	27. Lithuania	42. Sweden
13. Estonia	28. Luxembourg	43. Switzerland
14. Finland	29. Malaysia	44. UAE
15. France	30. Malta	45. Ukraine

* Jurisdiction opted for applying the entirety of Article 4 only to Covered Tax Agreements that do not deny treaty benefits in case of dual residence.

** Jurisdiction opted for applying the entirety of Article 4 only to Covered Tax Agreements that do not contain provisions with (a form of) mutual agreement procedure regarding dual residence.

Prevention of treaty abuse (application of Article 7 of the MLI)

General: CTAs must include an anti-abuse rule to prevent treaty benefits from being granted in unintended circumstances. The anti-abuse rule may take one of two forms: (i) a principal purpose test (PPT) or (ii) a simplified limitation of benefits (LOB) rule, supplemented by a PPT. The PPT will have the effect of denying treaty benefits (e.g., denying a reduction in WHT on dividends, interest and royalties) where it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining a treaty benefit is one of the principal purposes of the party seeking to rely on the relevant treaty.

Status:

- For Article 7 of the MLI to take effect from 1 January, countries generally would have had to ratify and deposit their instruments of ratification before 1 October in the prior year.
- As Article 7 covers one of the BEPS minimum standards, jurisdictions that sign the MLI must incorporate this article into their CTAs.
- All jurisdictions that had ratified the MLI and deposited their instruments of ratifications had agreed to incorporate the PPT in their tax treaties, as minimum. A smaller number of these jurisdictions have opted for a simplified LOB test in addition to the PPT. Furthermore, several jurisdictions have agreed to symmetrical or asymmetrical application of the simplified LOB if a treaty partner has chosen to apply the simplified LOB.

Other considerations:

- Many existing bilateral tax treaties already include anti-abuse provisions, but the scope may be narrower than the PPT.
- Some jurisdictions have domestic anti-abuse provisions that target artificial structures or those that lack substance; these provisions may prevent access to tax treaties even before consideration can be given to the application of a PPT.
- In addition, jurisdictions may have tightened or otherwise have revised their domestic anti-abuse rules. EU jurisdictions may have a domestic implementation of the general anti-abuse rule following from the [EU Anti-Tax Avoidance Directive](#). Countries may have amended their domestic rules on the basis of the recommendations of the [OECD Report on Preventing the Granting of Treaty Benefits in Inappropriate Circumstances](#) (BEPS Action 6).

Countries that opted only for the PPT:

1. Albania	16. Estonia	31. Liechtenstein	46. Saudi Arabia
2. Andorra	17. Finland	32. Lithuania	47. Serbia
3. Australia	18. France	33. Luxembourg	48. Seychelles
4. Austria	19. Georgia	34. Malaysia	49. Singapore
5. Barbados	20. Germany	35. Malta	50. Slovenia
6. Belgium	21. Guernsey	36. Mauritius	51. South Korea
7. Bosnia and Herzegovina	22. Hungary	37. Monaco	52. Spain
8. Burkina Faso	23. Indonesia	38. Netherlands	53. Sweden
9. Canada	24. Ireland	39. New Zealand	54. Switzerland
10. Costa Rica	25. Isle of Man	40. Oman	55. UAE
11. Croatia	26. Israel	41. Panama	56. UK
12. Curaçao	27. Japan	42. Poland	57. Ukraine
13. Cyprus	28. Jersey	43. Portugal	
14. Czech Republic	29. Jordan	44. Qatar	
15. Egypt	30. Latvia	45. San Marino	

Countries that opted for the PPT and Simplified LOB:

1. Chile
2. India
3. Kazakhstan
4. Pakistan
5. Russia
6. Slovakia
7. Uruguay

Countries that opted for the PPT and symmetrical or asymmetrical application of the Simplified LOB:

1. Denmark
2. Greece
3. Iceland
4. Norway

Artificial avoidance of permanent establishment status through commissionaire arrangements and similar strategies (application of Article 12 of the MLI)

General: A permanent establishment will arise not only where a dependent agent concludes contracts in the name of the enterprise, but also contracts for the transfer of, or for the granting of the right to use, property owned by that enterprise, or for the provision of services by that enterprise, where the agent habitually concludes contracts, or *habitually plays the principal role* leading to the conclusion of contracts that are routinely concluded without material modification by the enterprise.

Status:

- For Article 12 of the MLI to take effect as from 1 January, countries generally would have to ratify the MLI and deposit their instruments of ratification before 1 April a year earlier where their tax period aligns with the calendar year. However, some countries have taxable periods that are not based on a calendar year and the date Article 12 of the MLI takes effect will vary depending on the country involved.

Other considerations:

- Due to differences in taxable periods, there may be asymmetrical entry into effect dates in respect of Article 12 between jurisdictions.
- The definition of a permanent establishment is set out in Article 5 of the OECD Model Tax Convention (2017 version), and the text included in Article 12 of the MLI is consistent with the language used there. As a result of the update to the OECD model, some newer tax treaties already may contain the revised language. In addition, some jurisdictions may choose to align their domestic law on permanent establishment with this definition, irrespective of whether they have signed the MLI or opted to apply Article 12.

Countries that opted for Article 12:

1. Albania	16. Kazakhstan
2. Belgium	17. Lithuania
3. Bosnia and Herzegovina	18. Malaysia
4. Burkina Faso	19. New Zealand
5. Chile	20. Norway
6. Costa Rica	21. Pakistan
7. Croatia	22. Russia
8. Denmark	23. Saudi Arabia
9. Egypt	24. Serbia
10. France	25. Slovakia
11. India	26. Slovenia
12. Indonesia	27. Spain
13. Israel	28. Ukraine
14. Japan	29. Uruguay
15. Jordan	

Countries that opted out of Article 12:

1. Andorra	14. Guernsey	27. Oman
2. Australia	15. Hungary	28. Panama
3. Austria	16. Iceland	29. Poland
4. Barbados	17. Ireland	30. Portugal
5. Canada	18. Isle of Man	31. Qatar
6. Curaçao	19. Jersey	32. San Marino
7. Cyprus	20. Latvia	33. Seychelles
8. Czech Republic	21. Liechtenstein	34. Singapore
9. Estonia	22. Luxembourg	35. South Korea
10. Finland	23. Malta	36. Sweden
11. Georgia	24. Mauritius	37. Switzerland
12. Germany	25. Monaco	38. UAE
13. Greece	26. Netherlands	39. UK

Artificial avoidance of permanent establishment status through the specific activity exemptions (application of Article 13(4) of the MLI)

General: Concerns prevention of the fragmentation of a cohesive operating business into several small operations in order to fall within the “preparatory or auxiliary” exemption of the permanent establishment definition.

Status:

- For Article 13(4) to take effect as from 1 January, countries generally would have had to ratify the MLI and deposit their instruments of ratification before 1 April a year earlier where the tax period aligns with the calendar year. However, as noted above, some countries have taxable periods that are not based on a calendar year and the date Article 13(4) of the MLI takes effect will vary depending on the country involved.

Other considerations:

- Due to differences in taxable periods, there may be asymmetrical entry into effect dates in respect of Article 13(4) between jurisdictions.
- The anti-fragmentation rule is also set out in Article 5 of the 2017 version of the OECD Model Tax Convention, and the text included in Article 13(4) of the MLI is in line with that rule. Due to the revision to the OECD model, some newer tax treaties already may contain anti-fragmentation language. In addition, some jurisdictions may align their domestic law with this change to the definition of permanent establishment, irrespective of whether they have signed the MLI or opted to apply Article 13(4) of the MLI.

Countries that opted for Article 13(4):

1. Australia	13. Ireland	25. Russia
2. Belgium	14. Israel	26. San Marino
3. Burkina Faso	15. Japan	27. Saudi Arabia
4. Chile	16. Jordan	28. Serbia
5. Costa Rica	17. Kazakhstan	29. Slovakia
6. Croatia	18. Lithuania	30. Slovenia
7. Curaçao	19. Malaysia	31. Spain
8. Denmark	20. Netherlands	32. UK
9. Egypt	21. New Zealand	33. Ukraine
10. France	22. Norway	34. Uruguay
11. India	23. Pakistan	
12. Indonesia	24. Portugal	

Countries that opted out of Article 13(4):

1. Albania	13. Greece	25. Oman
2. Andorra	14. Guernsey	26. Panama
3. Austria	15. Hungary	27. Poland
4. Barbados	16. Iceland	28. Qatar
5. Bosnia and Herzegovina	17. Isle of Man	29. Seychelles
6. Canada	18. Jersey	30. Singapore
7. Cyprus	19. Latvia	31. South Korea
8. Czech Republic	20. Liechtenstein	32. Sweden
9. Estonia	21. Luxembourg	33. Switzerland
10. Finland	22. Malta	34. UAE
11. Georgia	23. Mauritius	
12. Germany	24. Monaco	

Mutual agreement procedure (application of Article 16 of the MLI)

General: The mutual agreement procedure (MAP) allows the competent authorities of the governments of both jurisdictions to attempt to resolve cross-border tax disputes. Such disputes may involve cases of double taxation (juridical and economic), as well as inconsistencies in the interpretation and application of a tax treaty.

Status:

- The MLI generally enters into effect for dispute resolution immediately after the MLI enters into force for both countries.
- As Article 16 covers one of the BEPS minimum standards, jurisdictions that sign the MLI must incorporate this article into their CTAs.
- At the same time, Article 16 allows jurisdictions to make certain reservations and provides for variations to apply MAP provisions. Thus, the application of Article 16 to a specific CTA should be carefully verified considering reservations and notifications made by each of the jurisdictions concerned.
- It should be noted that there may be complexity as to whether disputes from earlier years can benefit from an extended MAP period introduced by Article 16 because the entry into effect provisions in Article 35 specifically exclude cases that “were not eligible to be presented” before a CTA was modified.

Other considerations:

- Mandatory binding arbitration may apply after a case has spent two years in a MAP. However, most jurisdictions of those that ratified the MLI and deposited their instruments of ratification with the OECD have opted out of the arbitration provisions (Articles 18-26 of the MLI) as these are not part of the BEPS minimum standard.

Countries that adopted Article 16 without reservations:

1. Andorra (*)	16. Guernsey	31. New Zealand (*)
2. Australia (*)	17. Iceland	32. Norway
3. Barbados (*)	18. Ireland (*)	33. Oman
4. Belgium (*)	19. Isle of Man	34. Pakistan
5. Burkina Faso	20. Japan (*)	35. Panama
6. Costa Rica	21. Jersey	36. Qatar
7. Cyprus	22. Jordan	37. Russia
8. Czech Republic	23. Kazakhstan	38. Saudi Arabia
9. Denmark (*)	24. Liechtenstein (*)	39. Seychelles
10. Egypt	25. Lithuania	40. South Korea
11. Estonia	26. Luxembourg (*)	41. Sweden (*)
12. Finland (*)	27. Malaysia	42. UAE
13. France (*)	28. Malta (*)	43. UK (*)
14. Georgia	29. Mauritius (*)	44. Ukraine
15. Greece (*)	30. Netherlands (*)	45. Uruguay

Countries that made reservations under Article 16:

1. Albania	9. Hungary (*)	17. San Marino
2. Austria (*)	10. India	18. Serbia
3. Bosnia and Herzegovina	11. Indonesia	19. Singapore (*)
4. Canada (*)	12. Israel	20. Slovakia
5. Chile	13. Latvia	21. Slovenia (*)
6. Croatia	14. Monaco	22. Spain (*)
7. Curaçao (*)	15. Poland	23. Switzerland (*)
8. Germany (*)	16. Portugal (*)	

* Jurisdiction opted for arbitration provisions (Articles 18-26 of the MLI).

Appendices

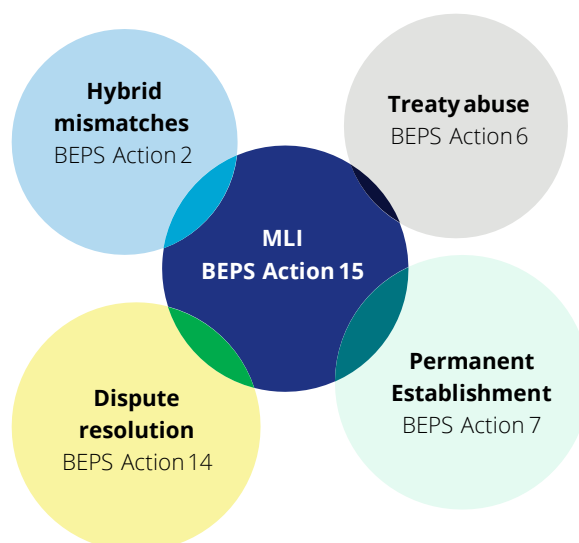
Appendix 1: BEPS Action Plan

- Over 130 countries are participating in the [OECD BEPS project](#), which is intended to ensure that international tax rules are appropriate for an increasingly globalized business world and that profits are taxed where the economic activities generating the profits are performed and where value is created.
- The BEPS action plan includes [15 actions](#), and reports have been agreed and published on many of the actions but work on some is ongoing. Certain elements of these actions represent minimum standards. These are: preventing harmful tax practices and exchanging information on tax rulings in Action 5, preventing treaty shopping in Action 6, country-by-country reporting in Action 13 and improvement of the MAP in Action 14.

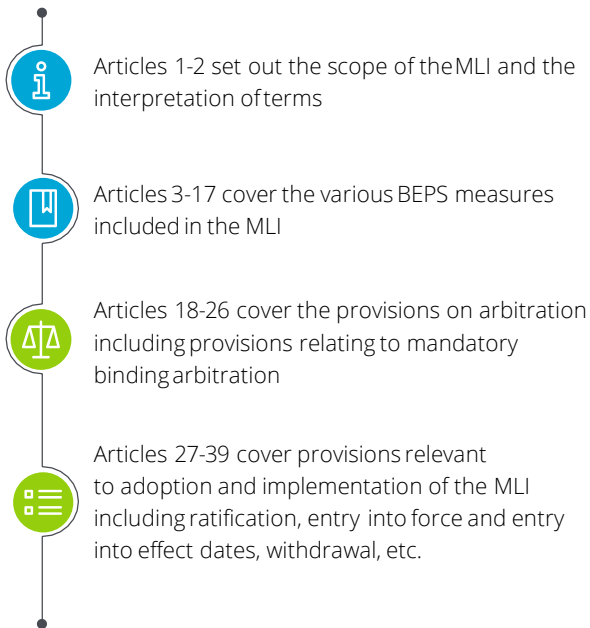


Appendix 2: Scope of the MLI

- Recognizing the need to consider innovative ways to implement the tax treaty-related measures of the OECD BEPS project, the OECD proposed the development of the MLI (BEPS Action 15).
- The MLI enables quick and consistent implementation of the tax treaty recommendations that follow from the BEPS project. The following BEPS actions are covered by the MLI:
 - Hybrid mismatches (BEPS Action 2);
 - Treaty abuse (BEPS Action 6);
 - Permanent establishments (BEPS Action 7); and
 - Dispute resolution (BEPS Action 14).
- While the MLI is designed to apply to as many tax treaties as possible, participating jurisdictions may prefer not to amend a specific treaty via the MLI, for example, if that treaty was recently renegotiated to implement the outcomes of the OECD BEPS project or is currently under renegotiation and will implement those outcomes.
- The MLI will not replace existing tax treaties or change underlying treaty text, nor will it function in the same way as an amending protocol to a treaty.
- The MLI will apply alongside a tax treaty and modify its application by allowing participating jurisdictions to adopt the BEPS recommendations without having to renegotiate each relevant treaty.



The MLI consists of 39 articles (**MLI Articles**):



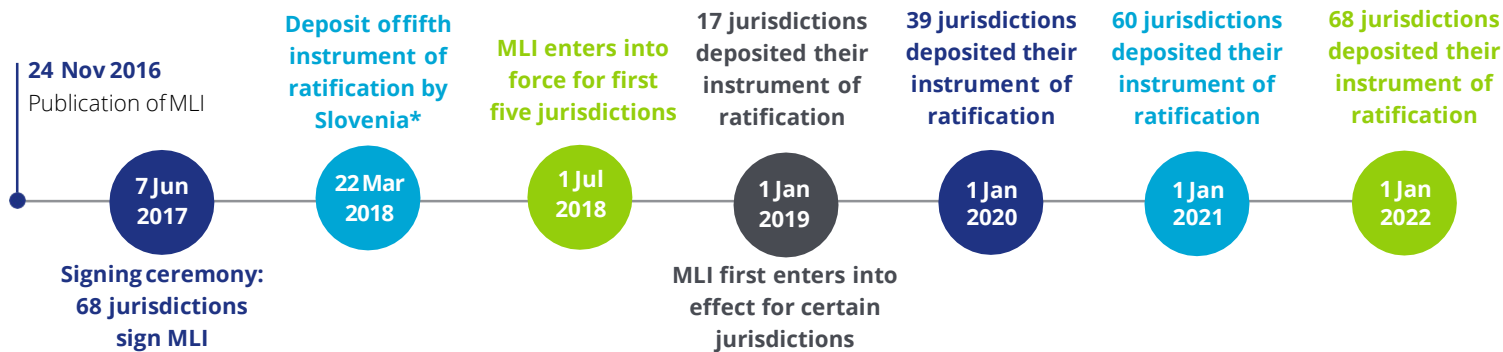
Appendix 3: Structure of the MLI

- Jurisdictions that sign the MLI have limited flexibility with respect to the adoption of the **MLI provisions that form part of the agreed minimum standard**:
 - Articles 6 and 7 reflect the minimum standard for the prevention of treaty abuse under BEPS Action 6; and
 - Articles 16 and 17 reflect the minimum standard for the improvement of dispute resolution under BEPS Action 14.
- Opting out of these provisions is possible only in limited circumstances.
- For **other MLI provisions**, there generally is flexibility to opt out of all or part of the provision.
- The optional changes to tax treaties in the MLI include changes to deal with transparent entities (Article 3), tiebreaker rules for dual resident entities (Article 4), different options for eliminating double tax relief (Article 5), minimum shareholding periods to benefit from the provision relating to dividends (Article 8), changes to the definition of a permanent establishment (Article 12), etc.

The [Explanatory Statement to the MLI](#) clarifies and explains the meaning of the MLI Articles.

The OECD website includes [a list of signatories](#) of the MLI and information on the articles of the MLI that signatories of the MLI have chosen to adopt ([MLI Position](#)), as well as an [MLI Matching Database](#).

Appendix 4: MLI milestones and entry into effect



*The MLI must be ratified by at least five jurisdictions before it first enters into force.



Different effective dates are applicable for various MLI articles:

- WHT
- Other taxes
- Dispute resolution

The date of entry into effect for a specific CTA will depend on a number of factors, such as the date the MLI was ratified by both treaty partners, the relevant options/ articles chosen, and the taxable period applicable for each treaty partner.

The actual entry into effect dates should be checked for each CTA.

Appendix 5: Ratifications deposited at 9 February 2022

At 9 February 2022, the instrument of ratification was deposited by:

Austria	22 September 2017	Denmark	30 September 2019
Isle of Man	25 October 2017	Mauritius	18 October 2019
Jersey	15 December 2017	Latvia	29 October 2019
Poland	23 January 2018	Liechtenstein	19 December 2019
Slovenia	22 March 2018	Qatar	23 December 2019
Serbia	5 June 2018	Cyprus	23 January 2020
Sweden	22 June 2018	Saudi Arabia	23 January 2020
New Zealand	27 June 2018	Uruguay	6 February 2020
UK	29 June 2018	Portugal	28 February 2020
Lithuania	11 September 2018	San Marino	11 March 2020
Israel	13 September 2018	Indonesia	28 April 2020
Slovakia	20 September 2018	Czech Republic	13 May 2020
Australia	26 September 2018	South Korea	13 May 2020
France	26 September 2018	Kazakhstan	24 June 2020
Japan	26 September 2018	Oman	7 July 2020
Malta	18 December 2018	Bosnia and Herzegovina	16 September 2020
Singapore	21 December 2018	Albania	22 September 2020
Monaco	10 January 2019	Costa Rica	22 September 2020
Ireland	29 January 2019	Jordan	29 September 2020
Guernsey	12 February 2019	Egypt	30 September 2020
Finland	25 February 2019	Burkina Faso	30 October 2020
Curaçao	29 March 2019	Panama	5 November 2020
Georgia	29 March 2019	Chile	26 November 2020
Netherlands	29 March 2019	Pakistan	18 December 2020
Luxembourg	9 April 2019	Germany	18 December 2020
UAE	29 May 2019	Barbados	21 December 2020
Russia	18 June 2019	Estonia	15 January 2021
India	25 June 2019	Croatia	18 February 2021
Belgium	26 June 2019	Malaysia	18 February 2021
Norway	17 July 2019	Hungary	25 March 2021
Ukraine	8 August 2019	Greece	30 March 2021
Canada	29 August 2019	Spain	28 September 2021
Switzerland	29 August 2019	Andorra	29 September 2021
Iceland	26 September 2019	Seychelles	14 December 2021

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