

Date of Finalisation : 08.01.2019

**India**

**Status of List of Reservations and Notifications upon Deposit of the Instrument of Ratification**

This document contains the list of reservations and notifications made by India upon deposit of the instrument of ratification pursuant to Articles 28(5) and 29(1) of the Convention.

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**Article 2 – Interpretation of Terms*****Notification - Agreements Covered by the Convention***

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

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Agreement between the Government of the Republic of India and The Republic of Albania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital.	Albania	Original	08.07.2013	04.12.2013
2	Convention between the Government of the Republic of India and The Government of the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect of Taxes on Income.	Armenia	Original	31.10.2003	09.09.2004 <sup>1</sup>
			Amending Instrument (a)	27.01.2016	14.06.2017
3	Agreement between the Government of the Republic of India and the Government of Australia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Australia	Original	25.07.1991	30.12.1991
			Amending Instrument(a)	16.12.2011	02.04.2013
4	Convention between the Government of the Republic of India and The Government of the Republic of Austria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect of Taxes on Income.	Austria	Original	08.11.1999	05.09.2001
			Amending Instrument (a)	06.02.2017	N/A
5	Convention between the Government of the Republic	Bangladesh	Original	27-08-1991	27-05-1992

<sup>1</sup> India understands that Armenia considers that the treaty entered into force on 01.04.2004

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	of India and the Government of the People's Republic of Bangladesh for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income		Amending Instrument (a)	16-02-2013	13-06-2013
6	Agreement between the Government of the Republic of India and The Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Property (Capital).	Belarus (Part of USSR)	Original	27.09.1997	17.07.1998
			Amending Instrument (a)	03.06.2015	19.11.2015
7	Agreement between the Government of the Republic of India and the Government of the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Belgium	Original	26.04.1993	01.10.1997
			Amending Instrument (a)	09.03.2017	N/A
8	Agreement between the Government of the Republic of India and the Royal Government of Bhutan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Bhutan	Original	04-03-2013	17-07-2014
9	Convention between India and Botswana for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect of Taxes on income	Botswana	Original	08-12-2006	30-01-2008
10	Convention between the government of the Republic of India and the government of the Federation Republic of Brazil for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Brazil	Original	26.04.1988	11.03.1992
			Amending Instrument (a)	15.10.2013	06.08.2017

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11	Convention between the Government of the Republic of India and the Government of the Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital.	Bulgaria	Original	26.05.1994	23.06.1995
12	Agreement between the Government of the Republic of India and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital.	Canada	Original	11.01.1996	06.05.1997
13	Convention between the government of the Republic of India and the government of the Republic of Colombia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Colombia	Original	13.05.2011	07.07.2014
14	Agreement between The Government of the Republic of India and The Government of the Republic of Croatia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect of Taxes on Income.	Croatia	Original	12.02.2014	06.02.2015 <sup>2</sup>
15	Agreement and Protocol between the Government of the Republic of India and the Government of the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Cyprus	Original	18.11.2016	14.12.2016

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<sup>2</sup> India understands that Croatia considers that the treaty entered into force on 11.02.2015

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16	Convention between the Government of the Republic of India and the Government of the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital.	Czech Republic	Original	01.10.1998	27.09.1999
17	Convention between the Republic of India and the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital.	Denmark	Original	08.03.1989	13.06.1989
			Amending Instrument (a)	10.10.2013	01.02.2015
18	Agreement between India and Egypt for the Avoidance of Double taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Egypt	Original	20-02-1969	30-09-1969
19	Agreement between the Republic of India and the Republic of Estonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Estonia	Original	19.09.2011	20.06.2012
20	Convention Between India and Ethiopia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains.	Ethiopia	Original	25-05-2011	15-10-2012
21	Agreement between the Government of the Republic of India and the Government of Fiji for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Fiji	Original	30.01.2014	15.05.2014
22	Agreement and Protocol between the Republic of India and the Republic of Finland for the Avoidance of Double Taxation and the	Finland	Original	15.01.2010	19.04.2010

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	Prevention of Fiscal Evasion with Respect to Taxes on Income.				
23	Convention between the Government of Republic of India and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital.	France	Original	29.09.1992	01.08.1994
24	Agreement between the Government of the Republic of India and the Government of the Georgia for the Avoidance of Double Taxation of Income and on Capital.	Georgia	Original	24.08.2011	08.12.2011
25	Agreement between the Republic of India and the Federal Republic of Germany for the Avoidance of Double Taxation of Income and on Capital.	Germany	Original	19.06.1995	26.10.1996
26	Agreement between the Government of India and the Government of Greece for the Avoidance of Double Taxation of Income.	Greece	Original	11.02.1965	17.03.1967
27	Agreement between the Government of the Republic of India and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Hong Kong	Original	19.03.2018	30.11.2018
28	Agreement between the Government of India and the Government of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Hungary	Original	03.11.2003	04.03.2005

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29	Agreement between the Republic of India and the Government of Iceland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Iceland	Original	23.11.2007	21.12.2007
30	Agreement between the Government of the Republic of India and the Government of the Republic of Indonesia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Indonesia	Original	27-07-2012	05-02-2016
31	Convention between the Government of the Republic of India and the Government of Ireland for the Avoidance of Double Taxation and for the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains.	Ireland	Original	06.11.2000	26.12.2001 <sup>3</sup>
32	Convention between the Republic of India and the State of Israel for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income and on capital	Israel	Original	29-01-1996	15-05-1996
			Amending Instrument (a)	14-10-2015	19-12-2016
33	Convention between the Government of Republic of India and the Government of the Republic of Italy for Avoidance of Double Taxation and Prevention of Fiscal Evasion with Respect to Taxes on Income	Italy	Original	19.02.1993	23.11.1995
34	Convention between the government of the Republic of India and the government of Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with	Japan	Original	07.03.1989	29.12.1989
			Amending Instrument (a)	24.02.2006	28.06.2006
			Amending Instrument (b)	11.12.2015	29.10.2016

<sup>3</sup> India understands that Ireland considers that the treaty entered into force on 27.12.2001

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	respect to Taxes on Income				
35	Convention between the Government of the Republic of India and the Government of the Hashemite Kingdom of Jordan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Jordan	Original	20-04-1999	16-10-1999
36	Convention between the Government of the Republic of India and the Government of the Republic of Kazakhstan for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income and on capital	Kazakhstan	Original	09-12-1996	02-10-1997
			Amending Instrument (a)	06-01-2017	12-03-2018
37	Agreement between India and Kenya for the Avoidance of Double taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kenya	Original	11-07-2016	30-08-2017
38	Agreement between the Government of the Republic of India and the Government of the Republic of Korea for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Korea	Original	18-05-2015	12-09-2016
39	Agreement between the Government of the Republic of India and the Government of the State of Kuwait for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Kuwait	Original	15-06-2006	17-10-2007
			Amending Instrument (a)	15-01-2017	26-03-2018
40	Agreement between the Government of the Republic of India and the Government of the Kyrgyz Republic for the avoidance of double taxation and for	Kyrgyz Republic	Original	13-04-1999	10-01-2001



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	the prevention of fiscal evasion with respect to taxes on income				
41	Agreement between the Government of the Republic of India and the Government of the Republic of Latvia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Latvia	Original	18.09.2013	28.12.2013
42	Convention Government of India and Libya for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Libya	Original	02-03-1981	01-07-1982
43	Agreement and the protocol between the Government of the Republic of India and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital.	Lithuania	Original	26.07.2011	10.07.2012
44	Agreement between the Government of Republic of India and the Government of the Grand Duchy of Luxembourg for Avoidance of Double Taxation and Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital.	Luxembourg	Original	02.06.2008	09.07.2009
45	Agreement between the Government of the Republic of India and the Government of the Republic of Macedonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Macedonia	Original	17.12.2013	12.09.2014

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46	Agreement between the Government of the Republic of India and the Government of Malaysia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malaysia	Original	09-05-2012	26-12-2012
47	Agreement and the Protocol between the Government of the Republic of India and the Government of the Republic of Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Malta	Original	08.04.2013	07.02.2014
48	Agreement between the Government of the Republic of India and the Government of Mauritius for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Mauritius	Original	24.08.1982	06.12.1983
			Amending Instrument (a)	10.05.2016	19.07.2016
49	Agreement and Protocol between the Government of the Republic of India and the Government of the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Mexico	Original	10.09.2007	01.02.2010
50	Agreement between the Government of the Republic of India and the Government of Mongolia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Mongolia	Original	22-02-1994	29-03-1996
51	Convention between the Republic Of India and the Government of the Council of Ministers of Serbia and Montenegro for the Avoidance of Double Taxation and the Prevention	Montenegro	Original	08.02.2006	23.09.2008

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	of Fiscal Evasion with Respect to Taxes on Income and on Capital.				
52	Convention between the Republic of India and the Kingdom of Morocco for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Morocco	Original	30.10.1998	20.02.2000
			Amending Instrument (a)	08.08.2013	N/A
53	Agreement between the Government of the Republic of India and the Government of the Republic of Mozambique for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Mozambique	Original	30.09.2010	28.02.2011
54	Agreement between the Government of the Republic of India and the Government of the Union of Myanmar for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Myanmar	Original	02-04-2008	30-01-2009
55	Convention between the Government of the Republic of India and the Government of the Republic of Namibia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains	Namibia	Original	15.02.1997	22.01.1999
56	Agreement between the Government of the Republic of India and the Government of Nepal for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Nepal	Original	27-11-2011	16-03-2012
57	Convention between the Government of Republic of	Netherlands	Original	30.07.1988	21.01.1989

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	India and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital.		Amending Instrument (a)	10.05.2012	02.11.2012
58	Convention between the Republic of India and the Government of New Zealand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	New Zealand	Original	17.10.1986	03.12.1986
			Amending Instrument (a)	29.08.1996	09.01.1997
			Amending Instrument (b)	21.06.1999	30.12.1999 <sup>4</sup>
			Amending Instrument (c)	26.10.2016	07.09.2017
59	Agreement Between the Republic of India and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital.	Norway	Original	02.02.2011	20.12.2011
60	Agreement between the Republic of India and the Sultanate of Oman for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Oman	Original	02-04-1997	03-06-1997
61	Convention between the Republic of India and the Republic of the Philippines for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Philippines	Original	12-02-1990	21-03-1994
62	Agreement between the Government of Republic of India for the Government of Polish People's Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital.	Poland	Original	21.06.1989	26.10.1989
			Amending Instrument (a)	29.01.2013	01.06.2014

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<sup>4</sup> India understands that New Zealand considers that the Second Protocol entered into force on 17/12/1999.

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63	Convention between the Government of Republic of India and the Government of the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Portugal	Original	11.09.1998	30.04.2000 <sup>5</sup>
			Amending Instrument (a)	24.06.2017	08.08.2018
64	Agreement between the Government of the Republic of India and the Government of the State of Qatar for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Qatar	Original	07-04-1999	15-01-2000
65	Agreement between the Republic of India and Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Romania	Original	08.03.2013	16.12.2013
66	Agreement between the Government of the Republic of India and the Government of the Russian Federation for the Avoidance of Double Taxation with respect to taxes on Income.	Russia	Original	25.03.1997	11.04.1998
67	Convention between the Government of the Republic of India and the Government of the Kingdom of Saudi Arabia for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income	Saudi Arabia	Original	25-01-2006	01-11-2006
68	Convention between the Republic Of India and the Government of the Council of Ministers of Serbia And Montenegro for the Avoidance of Double Taxation and the Prevention	Serbia	Original	08.02.2006	23.09.2008

<sup>5</sup> India understands that Portugal considers that the treaty entered into force on 5.4.2000

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	of Fiscal Evasion with Respect to Taxes on Income and on Capital.				
69	Agreement between the Government of the Republic of India and the Government of the Republic of Singapore for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Singapore	Original	24-01-1994	27-05-1994
			Amending Instrument (a)	29-06-2005	01-08-2005
			Amending Instrument (b)	24-06-2011	01-09-2011
			Amending Instrument (c)	30-12-2016	27/02/2017
70	Agreement between the Government of India and the Government of the Czechoslovak Socialist Republic for the Avoidance of Double taxation and the prevention of fiscal evasion with respect to taxes on income.	Slovak Republic	Original	27.01.1986	13.03.1987
71	Convention between the Republic Of India and the Republic of Slovenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Slovenia	Original	13.01.2003	17.02.2005
			Amending Instrument (a)	17.5.2016	21.12.2016
72	Agreement between the Government of the Republic of India and the Government of the Republic of South Africa for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	South Africa	Original	04.12.1996	28.11.1997
			Amending Instrument (a)	26.7.2013	26.11.2014
73	Convention between the Republic Of India and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital.	Spain	Original	08.02.1993	12.01.1995
			Amending Instrument (a)	26.10.2012	N/A

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74	Agreement between the Government of the Republic of India and the Government of the Democratic Socialist Republic of Sri Lanka for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Sri Lanka	Original	22-01-2013	22-10-2013
75	Agreement between the Government of the Republic of India and the Government of the Republic of the Sudan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Sudan	Original	22.10.2003	15.04.2004
76	Convention between the Republic of India and the Government of Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital.	Sweden	Original	24.06.1997	25.12.1997
			Amending Instrument (a)	07.02.2013	16.08.2013
77	Agreement between the Government of India and Swiss Confederation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Swiss Confederation	Original	02.11.1994	29.12.1994
			Amending Instrument (a)	16.02.2000	20.12.2000
			Amending Instrument (b)	30.08.2010	07.10.2011
78	Agreement between the Government of the Republic of India and the Government of the Syrian Arab Republic for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income	Syria	Original	18-06-2008	10-11-2008
79	Agreement between the Government of the Republic of India and the Government of the Republic of Tajikistan for the avoidance of double taxation and the prevention	Tajikistan	Original	20-11-2008	10-04-2009
			Amending Instrument (a)	17-12-2016	20-02-2018

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	of fiscal evasion with respect to taxes on income				
80	Agreement between the Government of the Republic of India and the Government of the United Republic of Tanzania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Tanzania	Original	27.05.2011	12.12.2011
81	Agreement between the Government of the Republic of India and the Government of the Kingdom of Thailand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Thailand	Original	29-06-2015	13-10-2015 <sup>6</sup>
82	Convention between the Government of the Republic of India and the Government of Republic of Trinidad and Tobago for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Trinidad and Tobago	Original	08.02.1999	13.10.1999
83	Agreement between the Government of Republic of India and the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Turkey	Original	31.01.1995	01.02.1997 <sup>7</sup>
84	Convention between the Government of Republic of India and the Government of Turkmenistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Turkmenistan	Original	25-02-1997	07-07-1997

<sup>6</sup> India understands that Thailand considers that the treaty entered into force on 05/01/2016.

<sup>7</sup> India understands that Turkey considers that the treaty entered into force on 30.12.1996



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85	Convention between the Government of the Republic of India and the Government of the Republic of Uganda for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income	Uganda	Original	30.04.2004	27.08.2004
86	Convention between the Government of the Republic of India and the Government of the Ukraine for the Avoidance of Double Taxation and the Prevention of fiscal Evasion with Respect to Taxes on Income and on Capital.	Ukraine	Original	07.04.1999	31.10.2001
87	An Agreement between the Government of the Republic of India and the Government of the United Arab Emirates for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	United Arab Emirates	Original	29-04-1992	22-09-1993
			Amending Instrument (a)	26-03-2007	03-10-2007
			Amending Instrument (b)	16-04-2012	12-03-2013
88	Convention between the Government of Republic of India and the Government of United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	United Kingdom	Original	25.01.1993	26.10.1993 <sup>8</sup>
			Amending Instrument (a)	30.10.2012	27.12.2013
89	Convention between the government of the Republic of India and the government of the Oriental Republic of Uruguay for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Uruguay	Original	08.09.2011	21.06.2013

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<sup>8</sup> India understands that UK considers that the treaty entered into force on 25.10.1993

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90	Convention between the Government of the Republic of India and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of fiscal Evasion with Respect to Taxes on Income.	USA	Original	12.09.1989	18.12.1990
91	Agreement between the Government of the Republic of India and the Government of the Republic of Uzbekistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Uzbekistan	Original	29-07-1993	25-01-1994
			Amending Instrument (a)	11-04-2012	20-07-2012
92	Agreement between the Republic of India and the Socialist Republic of Vietnam for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Vietnam	Original	07-09-1994	02-02-1995
			Amending Instrument (a)	03-09-2016	21-02-2017
93	Convention between the Government of the Republic of India and the Government of Zambia for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income	Zambia	Original	05.06.1981	18.01.1984

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### **Article 3 – Transparent Entities**

#### ***Reservation***

Pursuant to Article 3(5)(a) of the Convention, India reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements

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**Article 4 – Dual Resident Entities*****Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 4(4) of the Convention, India considers that the following agreements contain 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.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 4(3)
2	Armenia	Article 4(3)
3	Australia	Article 4(3)
4	Austria	Article 4(3)
5	Bangladesh	Article 4(3)
6	Belarus	Article 4(3)
7	Belgium	Article 4(3)
8	Bhutan	Article 4(3)
9	Botswana	Article 4(3)
10	Brazil	Article 4 (3)
11	Bulgaria	Article 4(3)
12	Canada	Article 4(3)
13	Colombia	Article 4 (3)
14	Croatia	Article 4(3)
15	Cyprus	Article 4(3)
16	Czech Republic	Article 4(3)
17	Denmark	Article 4(3)
18	Egypt	Article 4(3)
19	Estonia	Article 4(3)
20	Ethiopia	Article 4(3)
21	Fiji	Article 4(3)
22	Finland	Article 4(3)
23	France	Article 4(3)
24	Georgia	Article 4(3)
25	Germany	Article 4(3)
27	Hong Kong	Article 4(3)
28	Hungary	Article 4(3)
29	Iceland	Article 4(3)
30	Indonesia	Article 4(3)
31	Ireland	Article 4(3)
32	Israel	Article 4(3)
33	Italy	Article 4(3)
34	Japan	Article 4 (2)
35	Jordan	Article 4(3)
36	Kazakstan	Article 4(3)
37	Kenya	Article 4(3)
38	Korea	Article 4(3)

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39	Kuwait	Article 4(4)
40	Kyrgyz Republic	Article 4(3)
41	Latvia	Article 4(3)
43	Lithuania	Article 4(3)
44	Luxembourg	Article 4(3)
45	Macedonia	Article 4(3)
46	Malaysia	Article 4(3)
47	Malta	Article 4(3)
48	Mauritius	Article 4(3)
49	Mexico	Article 4(3)
50	Mongolia	Article 4(3)
51	Montenegro	Article 4(3)
52	Morocco	Article 4(3)
53	Mozambique	Article 4(3)
54	Myanmar	Article 4(3)
55	Namibia	Article 4(3)
56	Nepal	Article 4(3)
57	Netherlands	Article 4(3)
58	New Zealand	Article 4(3)
59	Norway	Article 4(3)
60	Oman	Article 4(3)
61	Philippines	Article 4(3)
62	Poland	Article 4(3)
63	Portugal	Article 4(3)
64	Qatar	Article 4(3)
65	Romania	Article 4(3)
66	Russia	Article 4(3)
67	Saudi Arabia	Article 4(3)
68	Serbia	Article 4(3)
69	Singapore	Article 4(3)
70	Slovak Republic	Article 4(3)
71	Slovenia	Article 4(3)
72	South Africa	Article 4(3)
73	Spain	Article 4(3)
74	Sri Lanka	Article 4(3)
75	Sudan	Article 4(3)
76	Sweden	Article 4(3)
77	Swiss Confederation	Article 4(3)
78	Syria	Article 4(3)
79	Tajikistan	Article 4(3)
80	Tanzania	Article 4(3)
81	Thailand	Article 4(3)
82	Trinidad & Tobago	Article 4(3)
83	Turkey	Article 4(3)

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84	Turkmenistan	Article 4(3)
85	Uganda	Article 4(3)
86	Ukraine	Article 4(3)
87	United Arab Emirates	Article 4(4)
88	United Kingdom	Article 4(3)
89	Uruguay	Article 4 (3)
90	USA	Article 4(3) and (4)
91	Uzbekistan	Article 4(3)
92	Vietnam	Article 4(3)
93	Zambia	Article 4(3)

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**Article 5 – Application of Methods for Elimination of Double Taxation*****Notification of Choice of Optional Provisions***

Pursuant to Article 5(10) of the Convention, India hereby chooses under Article 5(1) to apply Option C of that Article.

***For jurisdictions choosing Option C:***

Pursuant to Article 5(10) of the Convention, India 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
11	Bulgaria	Article 25(2),(3)
18	Egypt	Article 24(1),(2)
26	Greece	Article XVII (2),(4)
70	Slovak Republic	Article 23(2),(3)

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**Article 7 – Prevention of Treaty Abuse****Statement of Acceptance of the PPT as an Interim Measure**

Pursuant to Article 7(17)(a) of the Convention, India hereby expresses a statement that while India 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.

***Notification of Choice of Optional Provisions***

Pursuant to Article 7(17) (c) of the Convention, India hereby chooses to apply Simplified LOB provision pursuant to Article 7(6).

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 7(17)(a) of the Convention, India considers that the following agreements are not subject to a reservation under 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.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 29 (6)
8	Bhutan	Article 27(2) and (3)
13	Colombia	Article 28 (2) and (3)
19	Estonia	Article 28(2) through (4)
20	Ethiopia	Article 28(2) and (3)
21	Fiji	Article 28(2) and (3)
22	Finland	Article 27 (1) and (2)
24	Georgia	Article 30 (2) through (4)
29	Iceland	Article 24(6)
30	Indonesia	Article 24(2) and (3)
32	Israel	Article 27A(1)
36	Kazakhstan	Article 28A(2)
37	Kenya	Article 29(2) and (3)
38	Korea	Article 28(2)
39	Kuwait	Article 27
41	Latvia	Article 28 (1)
43	Lithuania	Article 30 (1) and (2)
44	Luxembourg	Article 29 (2) and (3)
45	Macedonia	Article 28(2) through (4)
46	Malaysia	Article 28(2) and (3)
47	Malta	Article 27(2) and (3)
49	Mexico	Article 28 (6)
53	Mozambique	Article 28



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54	Myanmar	Article 27(1) and (2)
56	Nepal	Article 28
59	Norway	Article 29
62	Poland	Article 28A
65	Romania	Article 27
74	Sri Lanka	Article 28(6)
78	Syria	Article 27
79	Tajikistan	Article 28(6)
80	Tanzania	Article 28(6)
87	United Arab Emirates	Article 29
88	United Kingdom	Article 28C
89	Uruguay	Article 29 (7)
91	Uzbekistan	Article 28B(2) and (3)

Pursuant to Article 7(17)(c ) of the Convention, India considers that the following agreements contain a provision described in Article 7(14). The Article and Paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 29 (1) through (5)
2	Armenia	Article 28
29	Iceland	Article 24 (1) through (5)
49	Mexico	Article 28(1) through (5)
74	Sri Lanka	Article 28(1) through (5)
79	Tajikistan	Article 28 (1) through (5)
80	Tanzania	Article 28(1) through (5)
89	Uruguay	Article 29 (2) through (6)
90	USA	Article 24

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**Article 8 – Dividend Transfer Transactions*****Reservation***

Pursuant to Article 8(3)(b)(iii) of the Convention, India 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 longer than a 365 day period. The following agreement contains provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
63	Portugal	Article 10(2)

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 8(4) of the Convention, India considers that the following agreements contain 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.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
5	Bangladesh	Article 11(2)(a)
6	Belarus	Article 10(2)(a)
9	Botswana	Article 10(2)(a)
12	Canada	Article 10(2)(a)
14	Croatia	Article 10(2)(a)
17	Denmark	Article 11(2)(a)
33	Italy	Article 11(2)(a)
43	Lithuania	Article 10(2)(a)
48	Mauritius	Article 10(2)(a)
51	Montenegro	Article 10(2)(1)
56	Nepal	Article 10(2)(a)
60	Oman	Article 11(2)(a)
61	Philippines	Article 11(2)(a)
64	Qatar	Article 10(2)(a)
68	Serbia	Article 10(2)(1)
69	Singapore	Article 10(2)(a)
70	Slovak Republic	Article 10(2)(a)
71	Slovenia	Article 10(2)(a)
78	Syria	Article 10(2)(a)
79	Tajikistan	Article 10(2)(a)
80	Tanzania	Article 10(2)(a)
86	Ukraine	Article 10(2)(a)
90	USA	Article 10(2)(a)
93	Zambia	Article 10(2)(a)

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

***Notification of Choice of Optional Provisions***

Pursuant to Article 9(8) of the Convention, India hereby chooses to apply Article 9(4).

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 9(7) of the Convention, India considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Armenia	Article 13(4)
3	Australia	Article 13(4)
4	Austria	Article 13(4)
6	Belarus	Article 13(4)
7	Belgium	Article 13(4)
8	Bhutan	Article 13(4)
9	Botswana	Article 13(4)
11	Bulgaria	Article 14(4)
13	Colombia	Article 13 (4)
14	Croatia	Article 13(4)
15	Cyprus	Article 13(4)
16	Czech Republic	Article 13(4)
17	Denmark	Article 14(4)
19	Estonia	Article 13(2)
20	Ethiopia	Article 13(4)
21	Fiji	Article 13(4)
23	France	Article 14(4)
24	Georgia	Article 13(4)
27	Hong Kong	Article 14(4)
28	Hungary	Article 13(2)
29	Iceland	Article 13(4)
30	Indonesia	Article 13(4)
31	Ireland	Article 13(4)
32	Israel	Article 14(4)
33	Italy	Article 14(4)
35	Jordan	Article 13(4)
36	Kazakstan	Article 13(4)
37	Kenya	Article 14(4)
38	Korea	Article 13(4)
39	Kuwait	Article 13(4)
40	Kyrgyz Republic	Article 13(4)
41	Latvia	Article 13(4)

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44	Luxembourg	Article 13(4)
45	Macedonia	Article 13(4)
46	Malaysia	Article 14(4)
49	Mexico	Article 13(4)
50	Mongolia	Article 13(4)
51	Montenegro	Article 14(4)
52	Morocco	Article 13(4)
53	Mozambique	Article 13(4)
54	Myanmar	Article 13(4)
55	Namibia	Article 13(4)
56	Nepal	Article 13(4)
57	Netherlands	Article 13(4)
58	New Zealand	Article 13(4)
60	Oman	Article 15(4)
61	Philippines	Article 14(4)
62	Poland	Article 14(4)
63	Portugal	Article 13(4)
64	Qatar	Article 13(4)
67	Saudi Arabia	Article 13(4)
68	Serbia	Article 14(4)
70	Slovak Republic	Article 13(4)
71	Slovenia	Article 13(4)
72	South Africa	Article 13(4)
73	Spain	Article 14(4)
74	Sri Lanka	Article 13(4)
75	Sudan	Article 13(4)
76	Sweden	Article 13(4)
77	Swiss Confederation	Article 13(4)
80	Tanzania	Article 13(4)
81	Thailand	Article 13(4)
82	Trinidad & Tobago	Article 13(4)
83	Turkey	Article 13(4)
84	Turkmenistan	Article 13(4)
85	Uganda	Article 13(4)
86	Ukraine	Article 13(4)
87	United Arab Emirates	Article 13(3)
89	Uruguay	Article 13 (4)
91	Uzbekistan	Article 14(4)
92	Vietnam	Article 14(4)

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

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 12(5) of the Convention, India considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 5 (5)(a)
2	Armenia	Article 5 (5)(a)
3	Australia	Article 5(5)(a)
4	Austria	Article 5 (5)(a)
5	Bangladesh	Article 5 (4)(a)
6	Belarus	Article 5 (4)(a)
7	Belgium	Article 5 (4)(a)
8	Bhutan	Article 5 (5)(a)
9	Botswana	Article 5(5) (a)
10	Brazil	Article 5 (4)
11	Bulgaria	Article 5 (4)(a)
12	Canada	Article 5 (4)(a)
13	Colombia	Article 5(5) (a)
14	Croatia	Article 5 (6)(a)
15	Cyprus	Article 5 (5)(a)
16	Czech Republic	Article 5 (5)(a)
17	Denmark	Article 5 (4)(a)
18	Egypt	Article 5(4)(i)
19	Estonia	Article 5 (5)(a)
20	Ethiopia	Article 5(5)(a)
21	Fiji	Article 5(5)(a)
22	Finland	Article 5 (5) (a)
23	France	Article 5 (5) (a)
24	Georgia	Article 5 (5) (a)
25	Germany	Article 5 (5) (a)
26	Greece	Article II(1)(h)(dd)(1)
27	Hong Kong	Article 5 (5) (a)
28	Hungary	Article 5 (5) (a)
29	Iceland	Article 5 (5) (a)
30	Indonesia	Article 5 (5) (a)
31	Ireland	Article 5 (6) (a)
32	Israel	Article 5 (5)
33	Italy	Article 5 (4) (a)
34	Japan	Article 5(7) (a)
35	Jordan	Article 5 (6)

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36	Kazakstan	Article 5 (5)
37	Kenya	Article 5(5) (a)
38	Korea	Article 5 (5) (a)
39	Kuwait	Article 5 (6) (a)
40	Kyrgyz Republic	Article 5 (6) (a)
41	Latvia	Article 5 (5) (a)
42	Libya	Article 4(4)
43	Lithuania	Article 5 (5) (a)
44	Luxembourg	Article 5 (5) (a)
45	Macedonia	Article5(5) (a)
46	Malaysia	Article 5 (5) (a)
47	Malta	Article5(5)(a)
48	Mauritius	Article 5(4)(i)
49	Mexico	Article 5 (5) (a)
50	Mongolia	Article 5 (4)
51	Montenegro	Article5(5)(1)
52	Morocco	Article 5(5)
53	Mozambique	Article 5(5) (a)
54	Myanmar	Article 5 (5) (a)
55	Namibia	Article 5(5) (a)
56	Nepal	Article 5 (5) (a)
57	Netherlands	Article5(5) (a)
58	New Zealand	Article 5(4) (a)
59	Norway	Article5(5) (a)
60	Oman	Article 5 (4)
61	Philippines	Article 5 (4) (a)
62	Poland	Article5(4) (a)
63	Portuguese Republic	Article5(5) (a)
64	Qatar	Article 5 (6) (a)
65	Romania	Article5(5)(a)
66	Russia	Article5(4) (a)
67	Saudi Arabia	Article 5 (5) (a)
68	Serbia	Article5(5)(1)
69	Singapore	Article 5 (8) (a)
70	Slovak Republic	Article5(4) (a)
71	Slovenia	Article5(5) (a)
72	South Africa	Article 5(5)
73	Spain	Article5(4) (a)
74	Sri Lanka	Article 5 (5) (a)
75	Sudan	Article 5(5) (a)
76	Sweden	Article5(6) (a)
77	Swiss Confederation	Article5(5)(i)
78	Syria	Article 5 (5) (a)
79	Tajikistan	Article 5 (5)

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80	Tanzania	Article 5(5) (a)
81	Thailand	Article 5 (5) (a)
82	Trinidad & Tobago	Article 5 (4) (a)
83	Turkey	Article 5(4) (a)
84	Turkmenistan	Article 5 (5) (a)
85	Uganda	Article 5(4) (a)
86	Ukraine	Article 5(5) (a)
87	United Arab Emirates	Article 5 (4)
88	United Kingdom	Article 5(4) (a)
89	Uruguay	Article 5 (5) (a)
90	USA	Article 5 (4) (a)
91	Uzbekistan	Article 5 (4)
92	Vietnam	Article 5 (4) (a)
93	Zambia	Article 5(4) (i)

Pursuant to Article 12(6) of the Convention, India considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 5 (7)
2	Armenia	Article 5 (7)
3	Australia	Article 5(6)
4	Austria	Article 5 (6)
5	Bangladesh	Article 5 (5)
6	Belarus	Article 5 (5)
7	Belgium	Article 5 (5)
8	Bhutan	Article 5 (7)
9	Botswana	Article 5(7)
10	Brazil	Article 5 (5)
11	Bulgaria	Article 5 (5)
12	Canada	Article 5 (5)
13	Colombia	Article 5(7)
14	Croatia	Article 5 (8)
15	Cyprus	Article 5 (7)
16	Czech Republic	Article 5 (7)
17	Denmark	Article 5 (5)
18	Egypt	Article 5(5)
19	Estonia	Article 5 (6)
20	Ethiopia	Article 5(6)
21	Fiji	Article 5(7)
22	Finland	Article 5 (7)
23	France	Article 5 (6)
24	Georgia	Article 5 (7)
25	Germany	Article 5 (6)

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26	Greece	Article II (1)(h)(ee)
27	Hong Kong	Article 5 (6)
28	Hungary	Article 5 (6)
29	Iceland	Article 5 (7)
30	Indonesia	Article 5 (7)
31	Ireland	Article 5 (8)
32	Israel	Article 5 (6)
33	Italy	Article 5 (5)
34	Japan	Article 5(8)
35	Jordan	Article 5 (8)
36	Kazakstan	Article 5 (7)
37	Kenya	Article 5(7)
38	Korea	Article 5 (7)
39	Kuwait	Article 5 (8)
40	Kyrgyz Republic	Article 5 (8)
41	Latvia	Article 5 (6)
42	Libya	Article 4(5)
43	Lithuania	Article 5 (6)
44	Luxembourg	Article 5 (7)
45	Macedonia	Article5(7)
46	Malaysia	Article 5 (7)
47	Malta	Article5(7)
48	Mauritius	Article 5(5)
49	Mexico	Article 5 (7)
50	Mongolia	Article 5 (5)
51	Montenegro	Article5(7)
52	Morocco	Article 5(7)
53	Mozambique	Article 5(7)
54	Myanmar	Article 5 (7)
55	Namibia	Article 5(6)
56	Nepal	Article 5 (7)
57	Netherlands	Article5(6)
58	New Zealand	Article 5(5)
59	Norway	Article5(7)
60	Oman	Article 5 (5)
61	Philippines	Article 5 (6)
62	Poland	Article5(5)
63	Portuguese Republic	Article5(6)
64	Qatar	Article 5 (8)
65	Romania	Article5(6)
66	Russia	Article5(5)
67	Saudi Arabia	Article 5 (7)
68	Serbia	Article5(7)
69	Singapore	Article 5 (9)



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70	Slovak Republic	Article5(5)
71	Slovenia	Article5(7)
72	South Africa	Article 5(6)
73	Spain	Article5(5)
74	Sri Lanka	Article 5 (7)
75	Sudan	Article 5(7)
76	Sweden	Article5(8)
77	Swiss Confederation	Article5(6)
78	Syria	Article 5 (7)
79	Tajikistan	Article 5 (6)
80	Tanzania	Article 5(7)
81	Thailand	Article 5 (7)
82	Trinidad & Tobago	Article 5 (6)
83	Turkey	Article5(5)
84	Turkmenistan	Article 5 (7)
85	Uganda	Article 5(6)
86	Ukraine	Article5(6)
87	United Arab Emirates	Article 5 (5)
88	United Kingdom	Article5(5)
89	Uruguay	Article 5 (7)
90	USA	Article 5 (5)
91	Uzbekistan	Article 5 (5)
92	Vietnam	Article 5 (5)
93	Zambia	Article 5(6)

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**Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions*****Notification of Choice of Optional Provisions***

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

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 13(7) of the Convention, India considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 5(4)
2	Armenia	Article 5(4)
3	Australia	Article 5(4)
4	Austria	Article 5(4)
5	Bangladesh	Article 5(3)
6	Belarus	Article 5(3)
7	Belgium	Article 5(3)
8	Bhutan	Article 5(4)
9	Botswana	Article 5(4)
10	Brazil	Article 5 (3)
11	Bulgaria	Article 5(3)
12	Canada	Article 5(3)
13	Colombia	Article 5(4)
14	Croatia	Article 5(5)
15	Cyprus	Article 5(4)
16	Czech Republic	Article 5(4)
17	Denmark	Article 5(3)
18	Egypt	Article 5(3)
19	Estonia	Article 5(4)
20	Ethiopia	Article 5(4)
21	Fiji	Article 5(4)
22	Finland	Article 5(4)
23	France	Article 5(4)
24	Georgia	Article 5(4)
25	Germany	Article 5(4)
26	Greece	Article II (1)(h)(cc)
27	Hong Kong	Article 5(4)
28	Hungary	Article 5(4)
29	Iceland	Article 5(4)
30	Indonesia	Article 5(4)
31	Ireland	Article 5(5)

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32	Israel	Article 5(4)
33	Italy	Article 5(3)
34	Japan	Article 5(6)
35	Jordan	Article 5(5)
36	Kazakstan	Article 5(4)
37	Kenya	Article 5(4)
38	Korea	Article 5(4)
39	Kuwait	Article 5(5)
40	Kyrgyz Republic	Article 5(5)
41	Latvia	Article 5(4)
42	Libya	Article 4(3)
43	Lithuania	Article 5(4)
44	Luxembourg	Article 5(4)
45	Macedonia	Article 5(4)
46	Malaysia	Article 5(4)
47	Malta	Article 5(4)
48	Mauritius	Article 5(3)
49	Mexico	Article 5(4)
50	Mongolia	Article 5(3)
51	Montenegro	Article5(4)
52	Morocco	Article 5(4)
53	Mozambique	Article 5(4)
54	Myanmar	Article 5(4)
55	Namibia	Article 5(4)
56	Nepal	Article 5(4)
57	Netherlands	Article5(4)
58	New Zealand	Article 5(3)
59	Norway	Article5(4)
60	Oman	Article 5(3)
61	Philippines	Article 5(3)
62	Poland	Article5(3)
63	Portugal	Article5(4)
64	Qatar	Article 5(5)
65	Romania	Article5(4)
66	Russia	Article5(3)
67	Saudi Arabia	Article 5(4)
68	Serbia	Article 5(4)
69	Singapore	Article 5(7)
70	Slovak Republic	Article5(3)
71	Slovenia	Article5(4)
72	South Africa	Article 5(4)
73	Spain	Article5(3)
74	Sri Lanka	Article 5(4)
75	Sudan	Article 5(4)

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76	Sweden	Article5(5)
77	Swiss Confederation	Article5(3)
78	Syria	Article 5(4)
79	Tajikistan	Article 5(4)
80	Tanzania	Article 5(4)
81	Thailand	Article 5(4)
82	Trinidad & Tobago	Article 5(3)
83	Turkey	Article5(3)
84	Turkmenistan	Article 5(4)
85	Uganda	Article 5(3)
86	Ukraine	Article5(4)
87	United Arab Emirates	Article 5(3)
88	United Kingdom	Article5(3)
89	Uruguay	Article 5 (4)
90	USA	Article 5(3)
91	Uzbekistan	Article 5(3)
92	Vietnam	Article 5(3)
93	Zambia	Article 5(3)

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## Article 16 – Mutual Agreement Procedure

**Reservation**

Pursuant to Article 16(5)(a) of the Convention, India 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.

Reservation is applicable to all CTAs of India provided in pursuance to Article 2(1)(a)(ii)

**Notification of Existing Provisions in Listed Agreements**

Pursuant to Article 16(6)(b)(i) of the Convention, India considers that the following agreements contain 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.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
7	Belgium	Article 25(1), Second Sentence
12	Canada	Article 25(1), Second Sentence
33	Italy	Article 26(1), Second Sentence
87	United Arab Emirates	Article 27(1), Second Sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, India 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.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 26(1), Second Sentence
2	Armenia	Article 25(1), Second Sentence
3	Australia	Article 25(1), Second Sentence
4	Austria	Article 25(1), Second Sentence
5	Bangladesh	Article 27(1), Second Sentence

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6	Belarus	Article 26(1), Second Sentence
8	Bhutan	Article 24(1), Second Sentence
9	Botswana	Article 26(1), Second Sentence
10	Brazil	Article 25(1), Second Sentence
11	Bulgaria	Article 27(1), Second Sentence
13	Colombia	Article 25(1), Second Sentence
14	Croatia	Article 25(1), Second Sentence
15	Cyprus	Article 25(1), Second Sentence
16	Czech Republic	Article 26(1), Second Sentence
17	Denmark	Article 25(1), Second Sentence
19	Estonia	Article 25(1), Second Sentence
20	Ethiopia	Article 25(1), Second Sentence
21	Fiji	Article 25(1), Second Sentence
22	Finland	Article 24(1), Second Sentence
23	France	Article 27(1), Second Sentence
24	Georgia	Article 26(1), Second Sentence
25	Germany	Article 25(1), Second Sentence
27	Hong Kong	Article 25(1), Second Sentence
28	Hungary	Article 25(1), Second Sentence
29	Iceland	Article 26(1), Second Sentence
30	Indonesia	Article 26(1), Second Sentence
31	Ireland	Article 25(1), Second Sentence
32	Israel	Article 26(1), Second Sentence
34	Japan	Article 25(1), Second Sentence
35	Jordan	Article 25(1), Second Sentence
36	Kazakhstan	Article 26(1), Second Sentence
37	Kenya	Article 26(1), Second Sentence
38	Korea	Article 25(1), Second Sentence
39	Kuwait	Article 25(1), Second Sentence
40	Kyrgyz Republic	Article 25(1), Second Sentence
41	Latvia	Article 25(1), Second Sentence
43	Lithuania	Article 26(1), Second Sentence
44	Luxembourg	Article 26(1), Second Sentence
45	Macedonia	Article 25(1), second sentence
46	Malaysia	Article 25(1), Second Sentence
47	Malta	Article 25(1), second sentence
48	Mauritius	Article 25(1), Second Sentence
49	Mexico	Article 25(1), Second Sentence
50	Mongolia	Article 26(1), Second Sentence
51	Montenegro	Article 27(1), second sentence
52	Morocco	Article 25(1), Second Sentence
53	Mozambique	Article 25(1), Second Sentence
54	Myanmar	Article 25(1), Second Sentence
55	Namibia	Article 26(1), Second Sentence

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56	Nepal	Article 25(1), Second Sentence
57	Netherlands	Article 25(1), second sentence
58	New Zealand	Article 25(1), Second Sentence
59	Norway	Article 26(1), second sentence
60	Oman	Article 26(1), Second Sentence
61	Philippines	Article 26(1), Second Sentence
62	Poland	Article 26(1), second sentence
63	Portugal	Article 25(1), second sentence
64	Qatar	Article 23(1), Second Sentence
65	Romania	Article 25(1), second sentence
66	Russia	Article 25(1), second sentence
67	Saudi Arabia	Article 24(1), Second Sentence
68	Serbia	Article 27(1), second sentence
69	Singapore	Article 27(1), Second Sentence
70	Slovak Republic	Article 25(1), second sentence
71	Slovenia	Article 25(1), second sentence
72	South Africa	Article 24(1), Second Sentence
73	Spain	Article 27(1), second sentence
74	Sri Lanka	Article 25(1), Second Sentence
75	Sudan	Article 25(1), Second Sentence
76	Sweden	Article 26(1), second sentence
77	Swiss Confederation	Article 25(1), second sentence
78	Syria	Article 25(1), Second Sentence
79	Tajikistan	Article 25(1), Second Sentence
80	Tanzania	Article 25(1), Second Sentence
81	Thailand	Article 25(1), Second Sentence
82	Trinidad and Tobago	Article 25(1), Second Sentence
83	Turkey	Article 25(2), Second Sentence
84	Turkmenistan	Article 26(1), Second Sentence
85	Uganda	Article 25(1), Second Sentence
86	Ukraine	Article 26(1), second sentence
89	Uruguay	Article 26(1), Second Sentence
90	USA	Article 27(1), Second Sentence
91	Uzbekistan	Article 27(1), Second Sentence
92	Vietnam	Article 27(1), Second Sentence
93	Zambia	Article 26(1), Second Sentence

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**Notification of Listed Agreements Not Containing Existing Provisions**

Pursuant to Article 16(6)(c)(i) of the Convention, India considers that the following agreements do not contain a provision described in Article 16(4)(b)(i)

Listed Agreement Number	Other Contracting Jurisdiction
26	Greece
49	Mexico

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

Listed Agreement Number	Other Contracting Jurisdiction
12	Canada
18	Egypt
26	Greece
33	Italy
42	Libya
49	Mexico
61	Philippines
77	Swiss Confederation
83	Turkey
88	United Kingdom

Pursuant to Article 16(6)(d)(i) of the Convention, India considers that the following agreements do not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
3	Australia
26	Greece

Pursuant to Article 16(6)(d)(ii) of the Convention, India considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
3	Australia
7	Belgium
26	Greece
61	Philippines
86	Ukraine
88	United Kingdom



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**Article 17 – Corresponding Adjustments*****Reservation***

Pursuant to Article 17(3)(a) of the Convention, India 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 agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 9(2)
2	Armenia	Article 9(2)
4	Austria	Article 9(2)
8	Bhutan	Article 9(2)
9	Botswana	Article 9(2)
12	Canada	Article 9(2)
13	Colombia	Article 9 (2)
14	Croatia	Article 9(2)
15	Cyprus	Article 9(2)
17	Denmark	Article 10(2)
19	Estonia	Article 9(2)
20	Ethiopia	Article 9(2)
21	Fiji	Article 9(2)
22	Finland	Article 9(2)
24	Georgia	Article 9(2)
27	Hong Kong	Article 9(2)
28	Hungary	Article 9(2)
29	Iceland	Article 9(2)
30	Indonesia	Article 9(2)
31	Ireland	Article 9(2)
32	Israel	Article 9(2)
35	Jordan	Article 9(2)
36	Kazakstan	Article 9(2)
37	Kenya	Article 9(2)
38	Korea	Article 9(2)
39	Kuwait	Article 9(2)
40	Kyrgyz Republic	Article 9(2)
41	Latvia	Article 9(2)
44	Luxembourg	Article 9(2)
45	Macedonia	Article 9(2)
47	Malta	Article 9(2)
49	Mexico	Article 9(2)
51	Montenegro	Article 9(2)
52	Morocco	Article 9(2)
53	Mozambique	Article 9(2)
54	Myanmar	Article 9(2)
55	Namibia	Article 9(2)

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56	Nepal	Article 9(2)
57	Netherlands	Article 9(2)
58	New Zealand	Article 9(2) and 9(3)
61	Philippines	Article 10(2)
62	Poland	Article 10(2)
63	Portugal	Article 9(2)
64	Qatar	Article 9(2)
65	Romania	Article 9(2)
67	Saudi Arabia	Article 9(2)
68	Serbia	Article 9(2)
69	Singapore	Article 9(2)
71	Slovenia	Article 9(2)
72	South Africa	Article 9(2)
74	Sri Lanka	Article 9(2)
75	Sudan	Article 9(2)
77	Swiss Confederation	Article 9(2)
78	Syria	Article 9(2)
79	Tajikistan	Article 9(2)
80	Tanzania	Article 9(2)
81	Thailand	Article 9(2)
82	Trinidad & Tobago	Article 9(2)
83	Turkey	Article 9(2)
84	Turkmenistan	Article 9(2)
85	Uganda	Article 9(2)
88	United Kingdom	Article 10(2)
89	Uruguay	Article 9 (2)
90	USA	Article 9(2)

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**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), India hereby chooses to substitute “taxable period” for “calendar year”.

India has not opted for Part VI of the Convention