

Bilateral tax treaty Jurisdictions	Entry into effect		Applicable MLI Articles								
	Withholding taxes	Other Taxes (for fiscal years commencing on or after the following dates)	Article 3 Transparent entities	Article 4 Dual resident entities	Article 7 Prevention of treaty abuse	Article 8 Dividend transfer transactions	Article 9 Capital gains from shares in real estate companies	Article 10 Anti-abuse for PEs in Third Jurisdictions	Article 13 Artificial Avoidance of PE-status	Article 16 Mutual Agreement Procedure	Article 19 Mandatory Binding Arbitration
Albania	01.01.2021	01.07.2021			x	x	x	x			
Argentina			x	x	x	x	x	x	x	x	
Armenia			x	x	x	x		x	x		
Australia	01.01.2020	01.01.2020	x	x	x		x		x	x	x
Austria	01.01.2020	01.01.2020			x			x	x	x	x
Barbados	01.01.2022	01.10.2021			x					x	x
Bahrain					x					x	
Bosnia and Herzegovina	01.01.2021	01.07.2021			x						
Canada	01.01.2020	01.06.2020		x	x	x	x			x	x
China (People's Republic)				x	x	x	x				
Croatia	01.01.2022	01.12.2021			x				x		
Czech Republic	01.01.2021	01.03.2021			x					x	
Egypt	01.01.2022	01.07.2021		x	x	x			x	x	
Estonia	01.01.2022	01.11.2021			x					x	
Finland	01.01.2020	01.01.2020			x					x	x
France	01.01.2020	01.01.2020			x	x	x		x	x	x
Georgia	01.01.2020	01.01.2020			x					x	
Greece	01.01.2022	01.01.2022			x					x	x
Hong Kong (China)					x					x	
Hungary	01.01.2022	01.01.2022			x						
Iceland	01.01.2020	01.07.2020			x					x	
India	01.01.2020	01.04.2020		x	x		x	x	x		
Indonesia	01.01.2021	26.06.2021			x				x	x	
Israel	01.01.2020	01.01.2020	x	x	x	x		x	x	x	
Italy					x				x	x	x
Japan	01.01.2020	01.01.2020		x	x		x	x	x	x	
Jordan	1.1.2021	01.07.2021			x	x				x	
Kazakhstan	01.01.2021	01.04.2021		x	x	x	x	x	x		
Kenya			x	x	x			x	x		
Korea	01.01.2021	01.03.2021			x					x	
Kuwait					x				x	x	
Latvia	01.01.2021	01.08.2020			x						
Lithuania	01.01.2020	01.01.2020			x				x	x	
Luxembourg	01.01.2020	01.02.2020	x		x					x	x
Malaysia	01.01.2022	01.12.2021	x		x				x	x	
Malta	01.01.2020	01.01.2020			x					x	x
Mexico			x		x	x	x	x	x	x	
Morocco					x					x	
New Zealand	01.01.2020	01.01.2020	x	x	x			x	x	x	x
Nigeria			x	x	x			x	x	x	
Norway	01.01.2020	01.05.2020	x	x	x	x			x	x	
North Macedonia					x	x			x		
Oman	01.01.2021	01.05.2021		x	x					x	
Pakistan	01.01.2022	01.10.2021			x					x	
Panama	01.01.2022	01.09.2021			x					x	
Portugal	01.01.2021	01.12.2020			x				x		x
Qatar	01.01.2021	01.10.2020			x					x	
Romania			x	x	x	x		x	x		
Russia	01.01.2021	30.11.2020	x	x	x	x		x	x	x	
Saudi Arabia	01.01.2021	01.11.2020			x				x	x	
Serbia	01.01.2020	01.01.2020		x	x	x			x	x	
Singapore	01.01.2020	01.01.2020			x					x	x
Slovak Republic	01.01.2020	01.01.2020	x	x	x	x			x	x	
Slovenia	01.01.2020	01.01.2020		x	x	x	x	x	x		x
South Africa			x	x	x	x			x		
Sweden					x					x	x
Tunisia					x	x			x	x	
Turkey			x		x				x	x	
United Arab Emirates	01.01.2020	01.03.2020			x					x	
United Kingdom	01.01.2020	01.01.2020		x	x				x	x	