

REPUBLIC OF ARMENIA

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 the Republic of Armenia as confirmed upon deposit of the instrument of ratification pursuant to Articles 28(6) and 29(3) of the Convention.

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

Pursuant to Article 2(1)(a)(ii) of the Convention, the Republic of Armenia wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between the Government of the Republic of Armenia and the Government of the Republic of Austria for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Republic of Austria	Original	27-02-2002	01-04-2004
2	Agreement between the Government of the Republic of Armenia and the Government of the Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Belarus	Original	19-07-2000	19-11-2001
			Amending Instrument 1	19-05-2016	26-12-2016
3	Convention between the Republic of Armenia and the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Kingdom of Belgium	Original	07-06-2001	23-09-2003
4	Convention between the Republic of Armenia and the Republic of Bulgaria for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Republic of Bulgaria	Original	10-04-1995	01-12-1995
			Amending Instrument 1	10-12-2008	16-11-2010
5	Convention between the Government of the Republic of Armenia and 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	29-06-2004	29-12-2005
6	Agreement between the Government of the Republic of Armenia and the Government 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 and Property	People's Republic of China	Original	05-05-1996	30-11-1996

7	Agreement between the Republic of Armenia and the Republic of Croatia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Republic of Croatia	Original	22-05-2009	18-02-2010
8	Agreement between the Government of the Republic of Armenia 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	Republic of Cyprus	Original	17-01-2011	19-09-2011
9	Agreement between the Republic of Armenia and the Czech Republic for the the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Czech Republic	Original	06-07-2008	15-07-2009
10	Agreement between the Government of the Republic of Armenia 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	20-04-2002	19-12-2004
11	Convention between the Republic of Armenia and the Republic of Estonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Estonia	Original	13-04-2001	23-01-2003
12	Agreement between the Government of the Republic of Armenia and the Government of the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Finland	Original	16-10-2006	30-12-2007
13	Agreement between the Government of the Republic of Armenia and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion and Fraud with respect to Taxes on Income and on Capital	French Republic	Original	09-12-1997	01-05-2001
			Amending Instrument 1	05-02-2003	07-12-2006

14	Convention between the Republic of Armenia 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	Kingdom of Denmark	Original	14-03-2018	22-10-2019
15	Agreement between the Republic of Armenia and the Republic of Georgia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Georgia	Original	17-11-1997	03-07-2000
16	Agreement between the Republic of Armenia and the Federal Republic of Germany for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Federal Republic of Germany	Original	29-07-2016	23-11-2017
17	Convention between the Republic of Armenia and the Hellenic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Hellenic Republic	Original	12-05-1999	18-07-2002
18	Agreement between the Government of the Republic of Armenia and the Government of the Republic of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Hungary	Original	10-11-2009	26-10-2010
19	Agreement between the Government of the Republic of Armenia and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Republic of India	Original	31-10-2003	01-04-2004
			Amending Instrument 1	27-01-2016	14-06-2017
20	Agreement between the Government of the Republic of Armenia 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 and on Capital	Republic of Indonesia	Original	12-10-2005	12-04-2016

21	Agreement between the Government of the Republic of Armenia and the Government of the Islamic Republic of Iran for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Islamic Republic of Iran	Original	06-05-1995	10-07-1997
22	Agreement between the Government of the Republic of Armenia and the Government of Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Ireland	Original	14-07-2011	19-12-2012
23	Convention between the Government of the Republic of Armenia and the Government of State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	State of Israel	Original	25-07-2017	31-12-2018
24	Convention between the Government of the Republic of Armenia and Government of the Italian Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Italian Republic	Original	14-06-2002	05-05-2008
25	Convention between the Government of the Republic of Armenia and Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Kazakhstan	Original	06-11-2006	19-01-2011
26	Agreement between the Government of the Republic of Armenia 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 and on Capital	State of Kuwait	Original	03-11-2009	12-04-2013
27	Agreement between the Government of the Republic of Armenia and the Government of the Kyrgyz Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kyrgyz Republic	Original	9-08-2019	9-02-2022

28	Convention between the Republic of Armenia and the Republic of Latvia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Latvia	Original	15-03-2000	26-02-2001
29	Agreement between the Republic of Armenia and the Republic of Lebanon for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Lebanon	Original	16-09-1998	13-12-2000
30	Convention between the Republic of Armenia and 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	Republic of Lithuania	Original	13-03-2000	26-02-2001
31	Convention between the Republic of Armenia and the Republic of the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Grand Duchy of Luxembourg	Original	23-06-2009	09-04-2010
32	Agreement between the Republic of Armenia and the Republic of Moldova for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Moldova	Original	06-10-2002	20-06-2005
33	Convention between the Republic of Armenia and the Republic of the Kingdom of Netherlands for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Kingdom of Netherlands	Original	31-10-2001	22-11-2002
34	Convention between the Government of the Republic of Armenia and the Government of the Republic of Poland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Poland	Original	14-07-1999	28-02-2005

35	Agreement between the Government of the Republic of Armenia 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	State of Qatar	Original	22-04-2002	26-11-2007
36	Convention between the Government of the Republic of Armenia and the Government of the Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Romania	Original	25-03-1996	25-08-1997
37	Agreement between the Government of the Republic of Armenia and the Government of the Russian Federation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Russian Federation	Original	28-12-1996	17-03-1998
			Amending Instrument 1	24-10-2011	15-04-2013
38	Convention between the Government of the Republic of Armenia and the Government of the Republic of Serbia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Republic of Serbia	Original	10-03-2014	03-11-2016
39	Agreement between the Republic of Armenia and the Republic of Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Slovak Republic	Original	15-05-2015	01-02-2017
40	Convention between the Republic of Armenia and the Republic of Slovenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Slovenia	Original	11-10-2010	23-04-2013
41	Convention between the Republic of Armenia 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	Kingdom of Spain	Original	16-12-2010	21-03-2012

42	Convention between the Government of the Republic of Armenia and the Government of the Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Kingdom of Sweden	Original	09-02-2016	29-01-2017
43	Convention between the Republic of Armenia and the Swiss Confederation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Swiss Confederation	Original	12-06-2006	07-11-2007
			Amending Instrument 1	12-11-2021	02-05-2023
44	Convention between the Government of the Republic of Armenia and the Government of the Syrian Arab Republic for the Avoidance of Double Taxation with respect to Taxes on Income	Syrian Arab Republic	Original	29-06-2005	11-12-2006
45	Agreement between the Republic of Armenia and the Republic of Tajikistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Tajikistan	Original	30-06-2005	02-07-2016
46	Convention between the Government of the Republic of Armenia 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 and on Capital	Kingdom of Thailand	Original	07-11-2001	12-11-2002
47	Agreement between the Government of the Republic of Armenia and the Government of the Republic of Turkmenistan for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Republic of Turkmenistan	Original	05-06-1997	30-12-1999
48	Convention between the Government of the Republic of Armenia and the Government of the 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 and on Capital	United Kingdom of Great Britain and Northern Ireland	Original	13-07-2011	21-02-2012

49	Agreement between the Government of the Republic of Armenia and the Government of the Republic of Ukraine for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Republic of Ukraine	Original	14-05-1996	25-11-1996
50	Agreement between the Government of the Republic of Armenia and the Government of the Republic of Malta for the Elimination of Double Taxation with respect to Taxes on Income and Prevention of Tax Evasion and Avoidance	Republic of Malta	Original	24-09-2019	25-11-2021
51	Agreement between the Government of the Republic of Armenia and the Government of the Republic of Singapore for the Elimination of Double Taxation with respect to Taxes on Income and Prevention of Tax Evasion and Avoidance	Republic of Singapore	Original	08-07-2019	23-12-2021

Article 3 – Transparent Entities

The Republic of Armenia does not make a Reservation to Article 3.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 3(6) of the Convention, the Republic of Armenia considers that the following agreements contain a provision described in Article 3(4) that is not subject to a reservation under Article 3(5)(c) through (e). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
14	Kingdom of Denmark	Protocol 2.
23	State of Israel	Article 1(2)
27	Kyrgyz Republic	Article 1(2)
42	Kingdom of Sweden	Article 1(2)
48	United Kingdom of Great Britain and Northern Ireland	Article 24

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

Pursuant to Article 4(4) of the Convention, the Republic of Armenia 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 provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 4(3)
2	Belarus	Article 4(3)
3	Belgium	Article 4(3)
4	Bulgaria	Article 4(3)
5	Canada	Article 4(3) and (4)
6	China	Article 4(3)
7	Croatia	Article 4(3)
8	Cyprus	Article 4(3)
9	Czech Republic	Article 4(3)
10	United Arab Emirates	Article 4(4)
11	Estonia	Article 4(3), Protocol (1)
12	Finland	Article 4(3)
13	France	Article 4(3)
14	Denmark	Article 4(4)
15	Georgia	Article 4(3)
16	Germany	Article 4(3)
17	Hellenic Republic	Article 4(3)
18	Hungary	Article 4(3)
19	India	Article 4(3)
20	Indonesia	Article 4(3)
21	Iran	Article 4(3)
22	Ireland	Article 4(3)
23	Israel	Article 4(3)
24	Italy	Article 4(3)
25	Kazakhstan	Article 4(3)
26	Kuwait	Article 4(4)
27	Kyrgyzstan	Article 4(3)
28	Latvia	Article 4(3), Protocol (1)
29	Lebanon	Article 4(3)
30	Lithuania	Article 4(3), Protocol (1)
31	Luxembourg	Article 4(3)
32	Moldova	Article 4(3)
33	Netherlands	Article 4(3)
34	Poland	Article 4(3)
35	Qatar	Article 4(3)
36	Romania	Article 4(3)
37	Russia	Article 4(3)

38	Serbia	Article 4(3)
39	Slovakia	Article 4(3)
40	Slovenia	Article 4(3), Protocol (1)
41	Spain	Article 4(3)
42	Sweden	Article 4(3)
43	Switzerland	Article 4(3)
44	Syria	Article 4(3)
45	Tajikistan	Article 4(3)
46	Thailand	Article 4(3)
47	Turkmenistan	Article 4(3)
48	United Kingdom	Article 4(3)
49	Ukraine	Article 4(3)
50	Malta	Article 4(3)
51	Singapore	Article 4(3)

Article 5 – Application of Methods for Elimination of Double Taxation

Reservation

Pursuant to Article 5(8) of the Convention, the Republic of Armenia reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

Article 6 – Purpose of a Covered Tax Agreement

The Republic of Armenia does not make a Reservation to Article 6.

Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, the Republic of Armenia hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the Republic of Armenia considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Republic of Austria	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
2	Republic of Belarus	<руководствуясь стремлением развивать и укреплять экономическое, научное, техническое и культурное сотрудничество между обоими Договаривающимися Государствами и> в целях устранения двойного налогообложения на доходы и имущество, предотвращения уклонения от уплаты налогов <и недопущения налоговой дискриминации>,
3	Kingdom of Belgium	<Proceeding from the intention to promote and strengthen the economical, scientific, technical and cultural relations between both of the Contracting States and> in order to avoid double taxation on income and on capital, prevent fiscal evasion <and exclude tax discrimination>,
4	Republic of Bulgaria	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
5	Canada	<DESIRING to promote the development of economic, scientific, technical and cultural relations between both States and> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

6	People`s Republic of China	<Desiring to promote the development of economic, scientific, technical and cultural cooperation between both States and> to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property,
7	Republic of Croatia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
8	Republic of Cyprus	<confirming their desire to develop and strengthen the economic, scientific, technical and cultural cooperation between both States and> desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
9	Czech Republic	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
10	United Arab Emirates	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
11	Republic of Estonia	<proceeding from the intention to promote and strengthen economical, scientific, technical and cultural relations between both of the Contracting States and> in order to avoid double taxation and prevent fiscal evasion with respect to taxes on income and on capital <and exclude tax discrimination>,
12	Republic of Finland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
13	French Republic	Désireux de conclure une Convention en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune,
14	Kingdom of Denmark	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital,
15	Republic of Georgia	Desiring to promote and reinforce economic, scientific, technical and cultural relations between the two Contracting States, in order to avoid double taxation on income and capital, prevent tax evasion, and prohibit tax discrimination, have resolved to conclude this Convention,
16	Federal Republic of Germany	<desiring to further develop their economic relationship, to enhance their cooperation in tax matters and to ensure an effective and appropriate collection of tax,> intending to allocate their respective taxation rights in a way that avoids both double taxation as well as non-taxation,
17	Hellenic Republic	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital <and confirming their endeavour to promote and strengthen the economic, scientific, technical and cultural relations between both Contracting States,>

18	Republic of Hungary	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <and to further develop and facilitate their relationship,>
19	Republic of India	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and with a view to promoting economic cooperation between the two countries,>
20	Republic of Indonesia	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
21	Islamic Republic of Iran	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
22	Ireland	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
23	State of Israel	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
24	Italian Republic	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
25	Republic of Kazakhstan	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
26	State of Kuwait	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
27	Kyrgyz Republic	<желая заключить Соглашение об избежании двойного налогообложения и предотвращении уклонений от уплаты налогов на доход и подтверждая свое стремление развивать и укреплять экономическое, научное, техническое и культурное сотрудничество>
28	Republic of Latvia	<proceeding from intention to promote and strengthen economical, scientific, technical and cultural relations between both the Contracting States and> in order to avoid double taxation, and prevent fiscal evasion with respect to taxes on income and on capital <and exclude tax discrimination>,
29	Republic of Lebanon	<desiring to promote and strengthen their economic co-operation> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
30	Republic of Lithuania	<proceeding from intention to promote and strengthen economical, scientific, technical and cultural relations between both Contracting States and> in order to avoid double taxation and prevent fiscal evasion with respect to taxes on income and on capital and exclude tax discrimination, <decided to conclude this Convention>

31	Grand Duchy of Luxembourg	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
32	Republic of Moldova	<руководствуясь стремлением развивать и укреплять экономическое, научное, техническое и культурное сотрудничество между обоими Договаривающимися Государствами и> в целях устранения двойного налогообложения и предотвращения уклонения от уплаты налогов на доходы и на имущество, <недопущения налоговой дискриминации, решили заключить настоящее Соглашение>
33	Kingdom of Netherlands	<Proceeding from the intention to promote and strengthen the economical, scientific, technical and cultural relations between both Contracting States and> desiring that a convention for the avoidance of double taxation, the prevention of fiscal evasion <and the exclusion of tax discrimination with respect to taxes on income and on capital> be concluded by both States,
34	Republic of Poland	<proceeding from intention to promote and strengthen the economical, scientific, technical and cultural relations between the both States and> in order to avoid double taxation on income and on capital, and to prevent fiscal evasion, <have decided to conclude this Convention,>
35	State of Qatar	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income <and the promote and strengthen the economic relations between the two countries,>
36	Romania	proceeding from intention to promote and strengthen the economical, scientific, technical and cultural relations between both the Contracting States and in order to avoid double taxation on income and on capital, prevent fiscal evasion and in admit tax discrimination, decided to conclude this Convention and
37	Russian Federation	<руководствуясь стремлением развивать и укреплять экономическое, научное, техническое и культурное сотрудничество между обоими Государствами и> в целях устранения двойного налогообложения в отношении налогов на доходы и имущество, предотвращения уклонения от уплаты налогов <и недопущения налоговой дискриминации, решили заключить настоящее Соглашение>
38	Republic of Serbia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
39	Slovak Republic	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
40	Republic of Slovenia	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,

41	Kingdom of Spain	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
42	Kingdom of Sweden	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
43	Swiss Confederation	DESIRING <to develop and strengthen economic, scientific and technical cooperation between the two States and, for this purpose,> to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
44	Syrian Arab Republic	<proceeding from intention to promote and strengthen the economical, scientific, technical and cultural relations between both the Contracting States and> in order to avoid double taxation on income, <decided to conclude this Convention>
45	Republic of Tajikistan	<руководствуясь стремлением развивать и укреплять экономическое, научно-техническое и культурное сотрудничество между обоими Государствами и> в целях устранения двойного налогообложения на доходы и на имущество, <решили заключить настоящее Соглашение>
46	Kingdom of Thailand	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
47	Republic of Turkmenistan	<Desiring to promote and reinforce economic, scientific, technical and cultural relations between the two Contracting States,> in order to avoid double taxation on income and capital, prevent tax evasion, <and prohibit tax discrimination, have resolved to conclude this Convention,>
48	United Kingdom of Great Britain and Northern Ireland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
49	Republic of Ukraine	бажаючи укласти Угоду про уникнення подвійного оподаткування доходів і майна та попередження ухилень від сплати податків <і підтверджуючи своє прагнення до розвитку та поглиблення взаємних економічних стосунків>, желая заключить Конвенцию об избежании двойного налогообложения и предотвращении уклонений от уплаты налогов на доход и на имущество, <и подтверждая свое стремление к развитию и углублению взаимных экономических отношений>,
50	Republic of Malta	Intending to conclude an Agreement for the elimination of double taxation with respect to the taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third States),

51	Republic of Singapore	Intending to eliminate double taxation with respect to the taxes covered by this Agreement without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third jurisdictions),
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Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, the Republic of Armenia considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Austria
2	Republic of Belarus
3	Kingdom of Belgium
4	Bulgaria
5	Canada
6	People`s Republic of China
7	Croatia
8	Republic of Cyprus
9	Czech Republic
10	United Arab Emirates
11	Republic of Estonia
12	Finland
13	France
14	Denmark
15	Georgia
17	Hellenic Republic
18	Hungary
19	India
20	Indonesia
21	Islamic Republic of Iran
22	Ireland
23	Israel
24	Italy
25	Kazakhstan
26	Kuwait
27	Kyrgyz Republic
28	Republic of Latvia
29	Lebanon
30	Republic of Lithuania
31	Luxembourg
32	Republic of Moldova
33	Kingdom of Netherlands
34	Republic of Poland

35	State of Qatar
36	Romania
37	Russian Federation
38	Serbia
39	Slovakia
40	Slovenia
41	Spain
42	Sweden
43	Swiss Confederation
44	Syrian Arab Republic
45	Republic of Tajikistan
46	Thailand
47	Republic of Turkmenistan
48	United Kingdom of Great Britain and Northern Ireland
49	Ukraine

Article 7 – Prevention of Treaty Abuse

The Republic of Armenia does not make a Reservation to Article 7.

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(b) of the Convention, the Republic of Armenia hereby chooses to apply Article 7(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the Republic of Armenia considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain 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
9	Czech Republic	Article 27(1) and (3)
12	Republic of Finland	Articles 10(6), 11(8) and 12(7)
14	Kingdom of Denmark	Article 29(4)
23	State of Israel	Article 27(1)
25	Republic of Kazakhstan	Articles 11(8) and 12(7)
39	Slovak Republic	Article 28(1)
48	United Kingdom of Great Britain and Northern Ireland	Articles 10(6), 11(8), 12(7) and 21(4)
50	Malta	Article 27
51	Singapore	Article 27

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(b)(i) of the Convention, the Republic of Armenia 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. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
7	Republic of Croatia	Article 10 (2)(b)(ii)
22	Ireland	Article 10 (2)(a)(ii)
24	Italian Republic	Article 10 (2)(a)
41	Kingdom of Spain	Article 10 (2)(b)(ii)
42	Kingdom of Sweden	Article 10 (2)(a)(ii)
43	Swiss Confederation	Article 10 (2)(a)

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 8(4) of the Convention, the Republic of Armenia 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
1	Republic of Austria	Article 10 (2)(a)
2	Republic of Belarus	Article 10 (2)(a)
3	Kingdom of Belgium	Article 10 (2)(a)
4	Republic of Bulgaria	Article 10 (2)(a)
5	Canada	Article 10 (2)(a)
6	People`s Republic of China	Article 10 (2)(a)
8	Republic of Cyprus	Article 10 (2)(a)
11	Republic of Estonia	Article 10 (2)(a)
12	Republic of Finland	Article 10 (2)(a)
13	French Republic	Article 10 (2)(a)
14	Kingdom of Denmark	Article 10 (2)(a) and (c)
15	Republic of Georgia	Article 10 (2)(a)
16	Federal Republic of Germany	Article 10 (2)(a)
18	Republic of Hungary	Article 10 (2)(a)
20	Republic of Indonesia	Article 10 (2)(a)
21	Islamic Republic of Iran	Article 10 (2)(a)
22	Ireland	Article 10 (2)(b)
23	State of Israel	Article 10 (2)(b)
27	Kyrgyz Republic	Article 10 (2)
28	Republic of Latvia	Article 10 (2)(a)
29	Republic of Lebanon	Article 10 (2)(a)
30	Republic of Lithuania	Article 10 (2)(a)
31	Grand Duchy of Luxembourg	Article 10 (2)(a)
32	Republic of Moldova	Article 10 (2)(a)
33	Kingdom of Netherlands	Article 10 (2)(a)

35	State of Qatar	Article 10 (2)(a)
36	Romania	Article 10 (2)(a)
37	Russian Federation	Article 10 (2)(a)
39	Slovak Republic	Article 10 (2)(a)
40	Republic of Slovenia	Article 10 (2)(a)
42	Kingdom of Sweden	Article 10 (2)(b)
47	Republic of Turkmenistan	Article 10 (2)(a)
48	United Kingdom of Great Britain and Northern Ireland	Article 10 (2)(b)(i)
49	Republic of Ukraine	Article 10 (2)(a)
50	Malta	Article 10 (2)(a)(i)
51	Singapore	Article 10(2)(a)(i)

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

The Republic of Armenia does not make a Reservation to Article 9.

Notification of Choice of Optional Provisions

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

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, the Republic of Armenia 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
1	Republic of Austria	Article 13(4)
2	Republic of Belarus	Article 13(3 ¹)
3	Kingdom of Belgium	Article 13(4)
4	Republic of Bulgaria	Article 13(3a)
5	Canada	Article 13(4)
7	Republic of Croatia	Article 13(4)
8	Republic of Cyprus	Article 13(4)
9	Czech Republic	Article 13(4)
11	Republic of Estonia	Article 13(2)
12	Republic of Finland	Article 13(2)
13	French Republic	Article 13(1)(b)
14	Kingdom of Denmark	Article 13(5)
15	Republic of Georgia	Article 13(4)
16	Federal Republic of Germany	Article 13(4)
18	Republic of Hungary	Article 13(2)
19	Republic of India	Article 13(4)
21	Islamic Republic of Iran	Article 13(4)
22	Ireland	Article 13(4)
23	State of Israel	Article 13(4)
24	Italian Republic	Article 13(4)
25	Republic of Kazakhstan	Article 13(2)
26	State of Kuwait	Article 13(4)
27	Kyrgyz Republic	Article 13(4)
28	Republic of Latvia	Article 13(2)
30	Republic of Lithuania	Article 13(2)
31	Grand Duchy of Luxembourg	Article 13(4)
34	Republic of Poland	Article 13(4)
36	Republic of Romania	Article 14(4)
37	Russian Federation	Article 12 ¹ (4)
38	Republic of Serbia	Article 13(4)
39	Republic of Slovakia	Article 13(4)

40	Republic of Slovenia	Article 13(4)
41	Kingdom of Spain	Article 13(4) and Protocol V.
42	Kingdom of Sweden	Article 13(4)
43	Swiss Confederation	Article 13(4)
45	Republic of Tajikistan	Article 13(4)
47	Republic of Turkmenistan	Article 13(4)
48	United Kingdom of Great Britain and Northern Ireland	Article 13(2)
49	Republic of Ukraine	Article 13(2)
50	Malta	Article 13(4)

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

Reservation

Pursuant to Article 10(5)(a) of the Convention, the Republic of Armenia reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, the Republic of Armenia reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

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

The Republic of Armenia does not make a Reservation to Article 12.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, the Republic of Armenia 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	Republic of Austria	Article 5(5)
2	Republic of Belarus	Article 5(5)
3	Kingdom of Belgium	Article 5(5)(a)
4	Republic of Bulgaria	Article 5(5)
5	Canada	Article 5(5)(a)
6	People`s Republic of China	Article 5(5)
7	Republic of Croatia	Article 5(5)
8	Republic of Cyprus	Article 5(5)
9	Czech Republic	Article 5(5)(a)
10	United Arab Emirates	Article 5(6)(a)
11	Republic of Estonia	Article 5(5)
12	Republic of Finland	Article 5(5)
13	French Republic	Article 5(5)
14	Kingdom of Denmark	Article 5(6)
15	Republic of Georgia	Article 5(5)(a)
16	Federal Republic of Germany	Article 5(5)
17	Hellenic Republic	Article 5(5)
18	Republic of Hungary	Article 5(5)
19	Republic of India	Article 5(5)(a)
20	Republic of Indonesia	Article 5(5)(a)
21	Islamic Republic of Iran	Article 5(5)
22	Ireland	Article 5(5)
23	State of Israel	Article 5(5)
24	Italian Republic	Article 5(4)
25	Republic of Kazakhstan	Article 5(5)
26	State of Kuwait	Article 5(5)
27	Kyrgyz Republic	Article 5(5)
28	Republic of Latvia	Article 5(5)
29	Republic of Lebanon	Article 5(5)
30	Republic of Lithuania	Article 5(5)
31	Grand Duchy of Luxembourg	Article 5(5)
32	Republic of Moldova	Article 5(5)
33	Kingdom of Netherlands	Article 5(5)
34	Republic of Poland	Article 5(5)(a)
35	State of Qatar	Article 5(4)
36	Romania	Article 5(5)
37	Russian Federation	Article 5(5)

38	Republic of Serbia	Article 5(5)(1)
39	Slovak Republic	Article 5(5)
40	Republic of Slovenia	Article 5(5)
41	Kingdom of Spain	Article 5(5)
42	Kingdom of Sweden	Article 5(5)
43	Swiss Confederation	Article 5(5)
44	Syrian Arab Republic	Article 5(5)
45	Republic of Tajikistan	Article 5(5)
46	Kingdom of Thailand	Article 5(5)(a)
47	Republic of Turkmenistan	Article 5(5)(a)
48	United Kingdom of Great Britain and Northern Ireland	Article 5(5)
49	Republic of Ukraine	Article 5(5)
40	Malta	Article 5(5)
51	Singapore	Article 5(6)

Pursuant to Article 12(6) of the Convention, the Republic of Armenia 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	Republic of Austria	Article 5(7)
2	Republic of Belarus	Article 5(6)
3	Kingdom of Belgium	Article 5(6)
4	Republic of Bulgaria	Article 5(7)
5	Canada	Article 5(7)
6	People`s Republic of China	Article 5(6)
7	Republic of Croatia	Article 5(6)
8	Republic of Cyprus	Article 5(6)
9	Czech Republic	Article 5(6)
10	United Arab Emirates	Article 5(8)
11	Republic of Estonia	Article 5(6)
12	Republic of Finland	Article 5(6)
13	French Republic	Article 5(6)
14	Kingdom of Denmark	Article 5(7)
15	Republic of Georgia	Article 5(6)
16	Federal Republic of Germany	Article 5(6)
17	Hellenic Republic	Article 5(7)
18	Republic of Hungary	Article 5(6)
19	Republic of India	Article 5(7)
20	Republic of Indonesia	Article 5(7)
21	Islamic Republic of Iran	Article 5(6)
22	Ireland	Article 5(6)
23	State of Israel	Article 5(6)
24	Italian Republic	Article 5(5)
25	Republic of Kazakhstan	Article 5(6)
26	State of Kuwait	Article 5(6)
27	Kyrgyz Republic	Article 5(7)
28	Republic of Latvia	Article 5(6)

29	Republic of Lebanon	Article 5(7)
30	Republic of Lithuania	Article 5(6)
31	Grand Duchy of Luxembourg	Article 5(6)
32	Republic of Moldova	Article 5(6)
33	Kingdom of Netherlands	Article 5(6)
34	Republic of Poland	Article 5(7)
35	State of Qatar	Article 5(6)
36	Romania	Article 5(6)
37	Russian Federation	Article 5(7)
38	Republic of Serbia	Article 5(6)
39	Slovak Republic	Article 5(6)
40	Republic of Slovenia	Article 5(6)
41	Kingdom of Spain	Article 5(6)
42	Kingdom of Sweden	Article 5(6)
43	Swiss Confederation	Article 5(6)
44	Syrian Arab Republic	Article 5(7)
45	Republic of Tajikistan	Article 5(6)
46	Kingdom of Thailand	Article 5(7)
47	Republic of Turkmenistan	Article 5(7)
48	United Kingdom of Great Britain and Northern Ireland	Article 5(6)
49	Republic of Ukraine	Article 5(6)
40	Malta	Article 5(6)
51	Singapore	Article 5(7)

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, the Republic of Armenia 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, the Republic of Armenia 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	Republic of Austria	Article 5(4)
2	Republic of Belarus	Article 5(4)
3	Kingdom of Belgium	Article 5(4)
4	Republic of Bulgaria	Article 5(4)
5	Canada	Article 5(4)
6	People`s Republic of China	Article 5(4)
7	Republic of Croatia	Article 5(4)
8	Republic of Cyprus	Article 5(4)
9	Czech Republic	Article 5(4)
10	United Arab Emirates	Article 5(5)
11	Republic of Estonia	Article 5(4)
12	Republic of Finland	Article 5(4)
13	French Republic	Article 5(4) and Protocol (3)
14	Kingdom of Denmark	Article 5(5) and Protocol (3)
15	Republic of Georgia	Article 5(4)
16	Federal Republic of Germany	Article 5(4)
17	Hellenic Republic	Article 5(4)
18	Republic of Hungary	Article 5(4) and Protocol (1)
19	Republic of India	Article 5(4)
20	Republic of Indonesia	Article 5(4)
21	Islamic Republic of Iran	Article 5(4)
22	Ireland	Article 5(4)
23	State of Israel	Article 5(4)
24	Italian Republic	Article 5(3)
25	Republic of Kazakhstan	Article 5(4)
26	State of Kuwait	Article 5(4)
27	Kyrgyz Republic	Article 5(4)
28	Republic of Latvia	Article 5(4)
29	Republic of Lebanon	Article 5(4)
30	Republic of Lithuania	Article 5(4)
31	Grand Duchy of Luxembourg	Article 5(4)
32	Republic of Moldova	Article 5(4)
33	Kingdom of Netherlands	Article 5(4) and Protocol (VI)
34	Republic of Poland	Article 5(4)
35	State of Qatar	Article 5(3)
36	Romania	Article 5(4)
37	Russian Federation	Article 5(4)

38	Republic of Serbia	Article 5(4)
39	Slovak Republic	Article 5(4) and Protocol (3)
40	Republic of Slovenia	Article 5(4) and Protocol (2)
41	Kingdom of Spain	Article 5(4) and Protocol (III)
42	Kingdom of Sweden	Article 5(4)
43	Swiss Confederation	Article 5(4)
44	Syrian Arab Republic	Article 5(4)
45	Republic of Tajikistan	Article 5(4)
46	Kingdom of Thailand	Article 5(4)
47	Republic of Turkmenistan	Article 5(4)
48	United Kingdom of Great Britain and Northern Ireland	Article 5(4)
49	Republic of Ukraine	Article 5(4)
50	Malta	Article 5(4)
51	Singapore	Article 5(5)

Article 14 – Splitting-up of Contracts

The Republic of Armenia does not make a Reservation to Article 14.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 14(4) of the Convention, the Republic of Armenia considers that the following agreements contain a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
14	Kingdom of Denmark	Article 5(4)
30	Lithuania	Article 5(3)(b)
22	Ireland	Article 22(3)
33	Kingdom of Netherlands	Article 25(3)

Article 16 – Mutual Agreement Procedure

Reservation

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

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(b)(i) of the Convention, the Republic of Armenia 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
5	Canada	Article 25(1), second sentence
21	Islamic Republic of Iran	Article 25(1), second sentence
36	Romania	Article 27(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of Armenia 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 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	Republic of Austria	Article 25(1) second sentence
2	Republic of Belarus	Article 25(1) second sentence
3	Kingdom of Belgium	Article 25(1) second sentence
4	Republic of Bulgaria	Article 26(1) second sentence
6	People's Republic of China	Article 26(1) second sentence
7	Republic of Croatia	Article 24(1) second sentence
8	Republic of Cyprus	Article 24(1) second sentence
9	Czech Republic	Article 24(1) second sentence
10	United Arab Emirates	Article 26(1) second sentence
11	Republic of Estonia	Article 25(1) second sentence
12	Republic of Finland	Article 25(1) second sentence

13	French Republic	Article 25(1) second sentence
14	Kingdom of Denmark	Article 24(1) second sentence
15	Republic of Georgia	Article 26(1) second sentence
16	Federal Republic of Germany	Article 24(1) second sentence
17	Hellenic Republic	Article 26(1) second sentence
18	Republic of Hungary	Article 25(1) second sentence
19	Republic of India	Article 25(1) second sentence
20	Republic of Indonesia	Article 26(1) second sentence
22	Ireland	Article 26(1) second sentence
23	State of Israel	Article 25(1) second sentence
24	Italian Republic	Article 26(1) second sentence
25	Republic of Kazakhstan	Article 24(1) second sentence
26	State of Kuwait	Article 25(1) second sentence
27	Kyrgyz Republic	Article 25(1) second sentence
28	Republic of Latvia	Article 25(1) second sentence
29	Republic of Lebanon	Article 26(1) second sentence
30	Republic of Lithuania	Article 25(1) second sentence
31	Grand Duchy of Luxembourg	Article 25(1) second sentence
32	Republic of Moldova	Article 26(1) second sentence
33	Kingdom of Netherlands	Article 27(1) second sentence
34	Republic of Poland	Article 26(1) second sentence
35	State of Qatar	Article 24(1) second sentence
37	Russian Federation	Article 24(1) second sentence
38	Republic of Serbia	Article 26(1) second sentence
39	Slovak Republic	Article 25(1) second sentence
40	Republic of Slovenia	Article 25(1) second sentence
41	Kingdom of Spain	Article 25(1) second sentence
42	Kingdom of Sweden	Article 24(1) second sentence
43	Swiss Confederation	Article 25(1) second sentence
44	Syrian Arab Republic	Article 25(1) second sentence
45	Republic of Tajikistan	Article 25(1) second sentence
46	Kingdom of Thailand	Article 26(1) second sentence
47	Republic of Turkmenistan	Article 25(1) second sentence
48	United Kingdom of Great Britain and Northern Ireland	Article 26(1) second sentence
49	Republic of Ukraine	Article 25(1) second sentence
50	Republic of Malta	Article 24(1) second sentence
51	Republic of Singapore	Article 24(1) second sentence

Notification of Listed Agreements Not Containing Existing Provisions

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

Listed Agreement Number	Other Contracting Jurisdiction
5	Canada
20	Republic of Indonesia
21	Islamic Republic of Iran
43	Swiss Confederation

46	Kingdom of Thailand
48	United Kingdom of Great Britain and Northern Ireland

Pursuant to Article 16(6)(d)(i) of the Convention, the Republic of Armenia considers that the following agreement does not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
45	Republic of Tajikistan

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

Listed Agreement Number	Other Contracting Jurisdiction
3	Kingdom of Belgium
32	Republic of Moldova
37	Russian Federation

Article 17 – Corresponding Adjustments

The Republic of Armenia does not make a Reservation to Article 17.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, the Republic of Armenia considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Republic of Austria	Article 9(2)
2	Republic of Belarus	Article 9(2)
3	Kingdom of Belgium	Article 9(2)
4	Republic of Bulgaria	Article 9(2)
5	Canada	Article 9(2)
6	People`s Republic of China	Article 9(2)
7	Republic of Croatia	Article 9(2)
8	Republic of Cyprus	Article 9(2)
10	United Arab Emirates	Article 9(2)
11	Republic of Estonia	Article 9(2)
12	Republic of Finland	Article 9(2)
13	French Republic	Article 9(2)
14	Kingdom of Denmark	Article 9(2)
15	Republic of Georgia	Article 9(2)
16	Federal Republic of Germany	Article 9(2)
17	Hellenic Republic	Article 9(2)
18	Republic of Hungary	Article 9(2)
19	Republic of India	Article 9(2)
20	Republic of Indonesia	Article 9(2)
21	Islamic Republic of Iran	Article 9(2)
22	Ireland	Article 9(2)
23	State of Israel	Article 9(2)
24	Italian Republic	Article 9(2)
25	Republic of Kazakhstan	Article 9(2)
26	State of Kuwait	Article 9(2)
27	Kyrgyz Republic	Article 9(2)
28	Republic of Latvia	Article 9(2)
29	Republic of Lebanon	Article 9(2)
30	Republic of Lithuania	Article 9(2)
31	Grand Duchy of Luxembourg	Article 9(2)
32	Republic of Moldova	Article 9(2)
33	Kingdom of Netherlands	Article 9(2)
34	Republic of Poland	Article 9(2)
36	Romania	Article 9(2)
38	Republic of Serbia	Article 9(2)
39	Slovak Republic	Article 9(2)
40	Republic of Slovenia	Article 9(2)
41	Kingdom of Spain	Article 9(2)

42	Kingdom of Sweden	Article 9(2)
44	Syrian Arab Republic	Article 9(2)
46	Kingdom of Thailand	Article 9(2)
47	Republic of Turkmenistan	Article 9(2)
48	United Kingdom of Great Britain and Northern Ireland	Article 9(2)
49	Republic of Ukraine	Article 9(2)
50	Republic of Malta	Article 9(2)
51	Republic of Singapore	Article 9(2)