



## Australia

### **Status of List of Reservations and Notifications at the Time of Signature**

#### ***For jurisdictions providing a provisional list:***

This document contains a provisional list of expected reservations and notifications to be made by Australia pursuant to Articles 28(7) and 29(4) of the Convention.

## Article 2 – Interpretation of Terms

### **Notification - Agreements Covered by the Convention**

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

<b>No.</b>	<b>Title</b>	<b>Other Contracting Jurisdiction</b>	<b>Original/ Amending Instrument</b>	<b>Date of Signature</b>	<b>Date of Entry into Force</b>
1	Agreement Between The Government Of Australia And The Government Of The Argentine Republic For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Argentina	Original	27-08-1999	30-12-1999
2	Agreement Between Australia And The Republic Of Austria For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Austria	Original	08-07-1986	01-09-1988
3	Agreement Between Australia And The Kingdom Of Belgium For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Belgium	Original	13-10-1977	01-11-1979
			Amending Protocol No 1	20-03-1984	20-09-1986
			Amending Protocol No 2	24-06-2009	12-05-2014
4	Convention Between Australia And Canada For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Canada	Original	21-05-1980	29-04-1981
			Amending Protocol No 1	23-01-2002	18-12-2002
5	Convention Between Australia And The Republic Of Chile For The Avoidance Of Double Taxation With Respect To Taxes On Income And Fringe Benefits And The Prevention Of Fiscal Evasion	Chile	Original	10-03-2010	08-02-2013
6	Agreement Between The Government Of Australia 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	China	Original	17-11-1988	28-12-1990
7	Agreement Between Australia And The Czech Republic For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Czech Republic	Original	28-03-1995	27-11-1995

8	Agreement Between The Government Of Australia And The Government Of The Kingdom Of Denmark For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Denmark	Original	01-04-1981	27-10-1981
9	Agreement Between Australia And Fiji For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Fiji	Original	15-10-1990	28-12-1990
10	Agreement Between The Government Of Australia And The Government Of Finland For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion	Finland	Original	20-11-2006	10-11-2007
11	Convention Between The Government Of Australia And The Government Of The French Republic For The Avoidance Of Double Taxation With Respect To Taxes On Income And The Prevention Of Fiscal Evasion	France	Original	20-06-2006	01-06-2009
12	Agreement Between Australia And The Republic Of Hungary For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Hungary	Original	29-11-1990	10-04-1992
13	Agreement Between The Government Of Australia 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	India	Original	25-07-1991	30-12-1991
			Amending Protocol No 1	16-12-2011	02-04-2013
14	Agreement Between The Government Of Australia 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	22-04-1992	14-12-1992
15	Agreement Between The Government Of Australia And The Government Of Ireland For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And Capital Gains	Ireland	Original	31-05-1983	21-12-1983
16	Convention Between Australia And	Italy	Original	14-12-1982	05-11-1985

	The Republic Of Italy For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income				
17	Convention Between Australia And Japan For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Japan	Original	31-01-2008	03-12-2008
18	Agreement Between Australia And The Republic Of Kiribati For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Kiribati	Original	25-03-1991	28-06-1991
19	Convention Between The Government Of Australia 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	12-07-1982	01-01-1984
20	Agreement Between The Government Of Australia 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	20-08-1980	26-06-1981
			Amending Protocol No 1	02-08-1999	27-06-2000
			Amending Protocol No 2	28-07-2002	23-07-2003
			Amending Protocol No 3	24-02-2010	08-08-2011
21	Agreement Between Australia And Malta For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Malta	Original	09-05-1984	20-05-1985
22	Agreement Between The Government Of Australia 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	09-09-2002	31-12-2003
23	Agreement Between Australia And The Kingdom Of The Netherlands For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Netherlands	Original	17-03-1976	27-09-1976
			Amending Protocol No 1	30-06-1986	01-05-1987
24	Convention Between Australia And New Zealand For The Avoidance Of Double Taxation With Respect To Taxes On Income And Fringe Benefits And The Prevention Of	New Zealand	Original	26-06-2009	19-03-2010

	Fiscal Evasion				
25	Convention Between Australia And The Kingdom Of Norway For The Avoidance Of Double Taxation With Respect To Taxes On Income And The Prevention Of Fiscal Evasion	Norway	Original	08-08-2006	12-09-2007
26	Agreement Between Australia And The Independent State Of Papua New Guinea For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Papua New Guinea	Original	24-05-1989	29-12-1989
27	Agreement Between The Government Of Australia And The Government Of 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	11-05-1979	17-06-1980
28	Agreement Between Australia And The Republic Of Poland For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Poland	Original	07-05-1991	04-03-1992
29	Agreement Between Australia And Romania For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Romania	Original	02-02-2000	11-04-2001
30	Agreement Between The Government Of Australia 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	Russian Federation	Original	07-09-2000	17-12-2003
31	Agreement Between The Government Of The Commonwealth Of Australia 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	11-02-1969	04-06-1969
			Amending Protocol No 1	16-10-1989	05-01-1990
			Amending Protocol No 1	08-09-2009	22-12-2010
32	Agreement Between Australia And The Slovak Republic For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Slovak Republic		24-08-1999	22-12-1999
33	Agreement Between The Government Of Australia And The	South Africa	Original	01-07-1999	21-12-1999
			Amending	31-03-2008	12-11-2008

	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		Protocol No 1		
34	Agreement Between Australia And The Kingdom Of Spain For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Spain	Original	24-03-1992	10-12-1992
35	Agreement Between Australia And 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	18-12-1989	21-10-1991
36	Agreement Between The Government Of Australia And The Government Of Sweden For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Sweden	Original	14-01-1981	04-09-1981
37	Convention Between Australia And The Swiss Confederation For The Avoidance Of Double Taxation With Respect To Taxes On Income, With Protocol	Switzerland	Original	30-07-2013	14-10-2014
38	Agreement Between The Australian Commerce And Industry Office And The Taipei Economic And Cultural Office Concerning The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Taiwan/ Taipei	Original	29-05-1996	21-10-1996
39	Agreement Between Australia And The Kingdom Of Thailand For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Thailand	Original	31-08-1989	27-12-1989
40	Convention Between The Government Of Australia And The Government Of The Republic Of Turkey For The Avoidance Of Double Taxation With Respect To Taxes On Income And The Prevention Of Fiscal Evasion	Turkey	Original	28-04-2010	05-06-2013
41	Convention Between The Government Of Australia And The Government Of The United Kingdom Of Great Britain And Northern Ireland For The Avoidance	United Kingdom	Original	21-08-2003	17-12-2003

	Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital Gains				
42	Convention Between The Government Of Australia 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	United States	Original	06-08-1982	31-10-1983
			Amending Protocol No 1	27-09-2001	12-05-2003
43	Agreement Between The Government Of Australia And The Government Of 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	13-04-1992	30-12-1992
			Amending Exchange of Notes	22-11-1996	23-07-1997
			Amending Exchange of Letters	01-11-2000	11-02-2003

## Article 3 – Transparent Entities

### *Reservation*

Pursuant to Article 3(5)(d) of the Convention, Australia reserves the right for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in Article 3(4) which identifies in detail the treatment of specific fact patterns and types of entities or arrangements. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision <sup>1</sup>
11	France	Articles 4(5) and 29(1) and (2), Protocol (2)
17	Japan	Article 4(5)

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

Pursuant to Article 3(6) of the Convention, Australia 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
22	Mexico	Article 4(3)
24	New Zealand	Article 1(2)
42	United States	Part of Article 4(1)(a)(iv) and (b)(iii)

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<sup>1</sup> Where a provision of an original agreement has been amended by its amending instrument, the number of the provision of the agreement after the amendment would be inserted, along with the indication of which instrument is reflected on the provision. The example in this column represents "Article 1(6) of Agreement [X] after the amendment by Article 5(2) of its Amending Instrument (a)".



## Article 4 – Dual Resident Entities

### *Reservation*

Pursuant to Article 4(3)(e) of the Convention, Australia reserves the right to replace the last sentence of Article 4(1) with the following text for the purposes of its Covered Tax Agreements: “In the absence of such agreement, such person shall not be entitled to any relief or exemption from tax provided by the Covered Tax Agreement.”

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

Pursuant to Article 4(4) of the Convention, Australia considers that the following agreement(s) contain(s) 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	Argentina	Article 4(4)
2	Austria	Article 4(4)
3	Belgium	Article 4(4)
4	Canada	Article 4(4)
5	Chile	Article 4(3)
6	China	Article 4(4)
7	Czech Republic	Article 4(5)
8	Denmark	Article 4(4)
9	Fiji	Article 4(5)
10	Finland	Article 4(5)
11	France	Article 4(4)
12	Hungary	Article 4(4)
13	India	Article 4(3)
14	Indonesia	Article 4(4)
15	Ireland	Article 4(4)
16	Italy	Article 4(4)
17	Japan	Article 4(3) and part of Article 4(4), Protocol (4)
18	Kiribati	Article 4(4)
19	Korea	Article 4(4)
20	Malaysia	Article 4(4)
21	Malta	Article 4(5)
22	Mexico	Article 4(5)
23	Netherlands	Article 4(4)
24	New Zealand	Article 4(3)
25	Norway	Article 4(4)
26	Papua New Guinea	Article 4(4) and (5)
27	Philippines	Article 4(5)
28	Poland	Article 4(4)
29	Romania	Article 4(4)
30	Russian Federation	Article 4(4)
31	Singapore	Article 3(3)
32	Slovak Republic	Article 4(5)
33	South Africa	Article 4(4)

34	Spain	Article 4(4)
35	Sri Lanka	Article 4(5)
36	Sweden	Article 4(4)
37	Switzerland	Article 4(3)
38	Taiwan/Taipei	Article 4(4)
39	Thailand	Article 4(5)
41	United Kingdom	Article 4(4)
43	Vietnam	Article 4(4)

## Article 6 – Purpose of a Covered Tax Agreement

### *Notification of Choice of Optional Provisions*

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

### *Notification of Existing Preamble Language in Listed Agreements*

Pursuant to Article 6(5) of the Convention, Australia 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 <sup>2</sup>
1	Argentina	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
2	Austria	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
3	Belgium	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
4	Canada	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
5	Chile	desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income and fringe benefits and the prevention of fiscal evasion;
6	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
7	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,
8	Denmark	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
9	Fiji	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10	Finland	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion,
11	France	Desiring to conclude a Convention for the avoidance of double

<sup>2</sup> The preamble text would be inserted on a preambular paragraph basis. Where the relevant preambular paragraph also includes text that is not described in Article 6(2) (with the exception of minor variations), each jurisdiction may clarify that by bracketing such text (like the example in this column) so that it would not be modified by Article 6(1).

		taxation with respect to taxes on income and the prevention of fiscal evasion
12	Hungary	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
13	India	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	Indonesia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
15	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 capital gains,
16	Italy	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17	Japan	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
18	Kiribati	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
19	Korea	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
20	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
21	Malta	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
22	Mexico	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
23	Netherlands	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	New Zealand	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and fringe benefits and the prevention of fiscal evasion,
25	Norway	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion,
26	Papua New Guinea	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27	Philippines	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
28	Poland	Desiring to conclude an Agreement for the avoidance of

		double taxation and the prevention of fiscal evasion with respect to taxes on income,
29	Romania	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
30	Russian Federation	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
31	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
32	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,
33	South Africa	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
34	Spain	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
35	Sri Lanka	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
36	Sweden	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
37	Switzerland	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income
38	Taiwan/Taipei	Desiring to conclude an agreement concerning the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
39	Thailand	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
40	Turkey	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion,
41	United Kingdom	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 gains,
42	United States	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
43	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

### **Notification of Listed Agreements Not Containing Existing Preamble Language**

Pursuant to Article 6(6) of the Convention, Australia 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	Argentina
2	Austria
3	Belgium
4	Canada
5	Chile
6	China
7	Czech Republic
8	Denmark
9	Fiji
10	Finland
11	France
12	Hungary
13	India
14	Indonesia
15	Ireland
16	Italy
17	Japan
18	Kiribati
19	Korea
20	Malaysia
21	Malta
22	Mexico
23	Netherlands
24	New Zealand
25	Norway
26	Papua New Guinea
27	Philippines
28	Poland
29	Romania
30	Russian Federation
31	Singapore
32	Slovak Republic
33	South Africa
34	Spain
35	Sri Lanka
36	Sweden
37	Switzerland
38	Taiwan/Taipei
39	Thailand
40	Turkey
41	United Kingdom
42	United States
43	Vietnam

## Article 7 – Prevention of Treaty Abuse

### *Notification of Choice of Optional Provisions*

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

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

Pursuant to Article 7(17)(a) of the Convention, Australia 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
5	Chile	Article 27(1)
6	China	Article 4(5)
10	Finland	Articles 10(7), 11(9) and 12(7)
15	Ireland	Part of Article 11(6), second sentence, Articles 12(7) and 13(7)
17	Japan	Articles 10(11), 11(10) and 12(8)
22	Mexico	Articles 11(8) and 12(8)
24	New Zealand	Articles 10(9), 11(9), 12(7) and 14(5), second sentence
25	Norway	Articles 10(7), 11(9) and 12(7)
33	South Africa	Articles 10(7), 11(9) and 12(7)
37	Switzerland	Protocol (1)
41	United Kingdom	Articles 10(7), 11(9), 12(7) and 20(5)

## Article 8 – Dividend Transfer Transactions

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

Pursuant to Article 8(4) of the Convention, Australia 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	Argentina	Article 10(2)(a)(i) and (b)(i)
4	Canada	Article 10(2)(a)(i) and (ii)
5	Chile	Article 10(2)(a)
7	Czech Republic	Article 10(2)(b)(i)
10	Finland	Article 10(2)(a) and (3)
11	France	Article 10(2)(a) and (b)
17	Japan	Article 10(2)(a) and 10(3)
20	Malaysia	Article 10(2)(a)(i)
22	Mexico	Article 10(2)(a)
24	New Zealand	Article 10(2)(a) and 10(3)
25	Norway	Article 10(2)(a) and 10(3)
27	Philippines	Article 10(2)(a)
29	Romania	Article 10(2)(a)
30	Russian Federation	Article 10(2)(a)
33	South Africa	Article 10(2)(a)
37	Switzerland	Article 10(2)(a) and 10(3)
38	Taiwan/Taipei	Article 10(2)(b)(i)
40	Turkey	Article 10(2)(a)
41	United Kingdom	Article 10(2)(a) and 10(3)
42	United States	Article 10(2)(a) and (3)



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

***Reservation***

Pursuant to Article 9(6)(e) of the Convention, Australia reserves the right for Article 9(1)(b) not to apply to its Covered Tax Agreements that already contain a provision of the type described in Article 9(1) that applies to the alienation of interests other than shares. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 13(2)
4	Canada	Article 13(4)
5	Chile	Article 13(4)
10	Finland	Article 13(4)
11	France	Article 13(4)
15	Ireland	Article 14(1), 14(2)(b)(iii) and (iv), and 14(2)(c)(iii)
17	Japan	Article 13(2)
20	Malaysia	Article 13(4)
22	Mexico	Article 13(2)
24	New Zealand	Article 13(4)
25	Norway	Article 13(4)
29	Romania	Article 13(4)
30	Russia	Article 13(4)
32	Slovak Republic	Article 13(4)
33	South Africa	Article 13(4)
37	Switzerland	Article 13(4)
40	Turkey	Article 13(4)
41	United Kingdom	Article 13(4)
42	United States	Article 13(1), 13(2)(a), 13(2)(b)(ii) and (iii)

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

Pursuant to Article 9(7) of the Convention, Australia 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	Argentina	Article 13(2)
2	Austria	Article 13(1), 13(2)(a)(iii) and (b)(iii)
3	Belgium	Article 13(1), 13(2)(a)(iii) and (b)(iii)
4	Canada	Article 13(4)
5	Chile	Article 13(4)
6	China	Article 13(4)
7	Czech Republic	Article 13(4)
8	Denmark	Article 13(1), 13(2)(a)(iii) and

		(b)(iii)
9	Fiji	Article 13(4)
10	Finland	Article 13(4)
11	France	Article 13(4)
12	Hungary	Article 13(4)
13	India	Article 13(4)
14	Indonesia	Article 13(4)
15	Ireland	Article 14(1), 14(2)(b)(iii) and (iv), and 14(2)(c)(iii)
16	Italy	Article 13(1), 13(2)(a)(iii) and (b)(iii)
17	Japan	Article 13(2)
18	Kiribati	Article 13(4)
19	Korea	Article 13(1), 13(2)(a)(iii) and (b)(iii)
20	Malaysia	Article 13(4)
21	Malta	Article 13(2)
22	Mexico	Article 13(2)
23	Netherlands	Article 13(1), 13(2)(a)(iii) and (b)(iii)
24	New Zealand	Article 13(4)
25	Norway	Article 13(4)
26	Papua New Guinea	Article 13(4)
27	Philippines	Article 13(1), 13(2)(a)(iii) and (b)(iii)
28	Poland	Article 13(4)
29	Romania	Article 13(4)
30	Russian Federation	Article 13(4)
31	Singapore	Article 10A(4)
32	Slovak Republic	Article 13(4)
33	South Africa	Article 13(4)
34	Spain	Article 13(4)
35	Sri Lanka	Article 13(4)
36	Sweden	Article 13(1), 13(2)(a)(iii) and (b)(iii)
37	Switzerland	Article 13(4)
38	Taiwan/Taipei	Article 13(4)
39	Thailand	Article 13(4)
40	Turkey	Article 13(4)
41	United Kingdom	Article 13(4)
42	United States	Article 13(1), 13(2)(a), 13(2)(b)(ii) and (iii)
43	Vietnam	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, Australia 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

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

Pursuant to Article 11(4) of the Convention, Australia considers that the following agreement contain a provision described in Article 11(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Belgium	Articles 9(4) and 27(1)
4	Canada	Article 26A
9	Fiji	Article 9(3)
11	France	Article 29(4)
15	Ireland	Article 10(3)
16	Italy	Protocol (3)
19	Korea	Article 9(4)
41	United Kingdom	Article 24
42	United States	Article 1(3) and (4)

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

***Reservation***

Pursuant to Article 12(4) of the Convention, Australia reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

## Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

### *Reservation*

Pursuant to Article 13(6)(b) of the Convention, Australia reserves the right for Article 13(2) not to apply to its Covered Tax Agreements that explicitly state that a list of specific activities shall be deemed not to constitute a permanent establishment only if each of the activities is of a preparatory or auxiliary character. The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
10	Finland	Article 5(6)
24	New Zealand	Article 5(7)
33	South Africa	Article 5(6)

### *Notification of Choice of Optional Provisions*

Pursuant to Article 13(7) of the Convention, Australia 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, Australia 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	Argentina	Article 5(3)
2	Austria	Article 5(3)
3	Belgium	Article 5(3)
4	Canada	Article 5(3)
5	Chile	Article 5(6)
6	China	Article 5(4)
7	Czech Republic	Article 5(3)
8	Denmark	Article 5(3)
9	Fiji	Article 5(3)
10	Finland	Article 5(6)
11	France	Article 5(3)
12	Hungary	Article 5(3)
13	India	Article 5(4)
14	Indonesia	Article 5(3)
15	Ireland	Article 5(3)
16	Italy	Article 5(3)
17	Japan	Article 5(6)
18	Kiribati	Article 5(3)
19	Korea	Article 5(4)
20	Malaysia	Article 5(3)
21	Malta	Article 5(3)
22	Mexico	Article 5(5)

23	Netherlands	Article 5(3)
24	New Zealand	Article 5(7)
25	Norway	Article 5(5)
26	Papua New Guinea	Article 5(3)
27	Philippines	Article 5(3)
28	Poland	Article 5(3)
29	Romania	Article 5(3)
30	Russian Federation	Article 5(3)
31	Singapore	Article 4(4)
32	Slovak Republic	Article 5(3)
33	South Africa	Article 5(6)
34	Spain	Article 5(3)
35	Sri Lanka	Article 5(6)
36	Sweden	Article 5(3)
37	Switzerland	Article 5(5)
38	Taiwan/Taipei	Article 5(3)
39	Thailand	Article 5(3)
40	Turkey	Article 5(4)
41	United Kingdom	Article 5(5)
42	United States	Article 5(3)
43	Vietnam	Article 5(3)

## Article 14 – Splitting-up of Contracts

### *Reservation*

Pursuant to Article 14(3)(b) of the Convention, Australia reserves the right for the entirety of Article 14 not to apply with respect to provisions of its Covered Tax Agreements relating to the exploration for or exploitation of natural resources. The following agreement contains provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
25	Norway	Article 20(3)

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

Pursuant to Article 14(4) of the Convention, Australia 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
5	Chile	Article 5(5)
10	Finland	Article 5(5)
11	France	Article 5(5)
17	Japan	Article 5(5)
24	New Zealand	Article 5(6)
25	Norway	Article 5(4)
33	South Africa	Article 5(5)
37	Switzerland	Protocol (4)
40	Turkey	Protocol (2)
41	United Kingdom	Article 5(4)



## Article 16 – Mutual Agreement Procedure

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

Pursuant to Article 16(6)(a) of the Convention, Australia considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 25(1), first sentence
2	Austria	Article 24(1), first sentence
3	Belgium	Article 25(1), first sentence
4	Canada	Article 24(1)
5	Chile	Article 25(1), first sentence
6	China	Article 24(1), first sentence
7	Czech Republic	Article 24(1), first sentence
8	Denmark	Article 24(1), first sentence
9	Fiji	Article 26(1), first sentence
10	Finland	Article 24(1), first sentence
11	France	Article 24(1), first sentence
12	Hungary	Article 25(1), first sentence
13	India	Article 25(1), first sentence
14	Indonesia	Article 25(1), first sentence
15	Ireland	Article 26(1), first sentence
16	Italy	Article 25(1), first sentence
17	Japan	Article 27(1), first sentence
18	Kiribati	Article 24(1), first sentence
19	Korea	Article 25(1), first sentence
20	Malaysia	Article 24(1), first sentence
21	Malta	Article 24(1), first sentence
22	Mexico	Article 24(1), first sentence
23	Netherlands	Article 24(1), first sentence
24	New Zealand	Article 25(1), first sentence
25	Norway	Article 25(1), first sentence
26	Papua New Guinea	Article 24(1), first sentence
27	Philippines	Article 25(1), first sentence
28	Poland	Article 25(1), first sentence
29	Romania	Article 24(1), first sentence
30	Russian Federation	Article 24(1), first sentence
31	Singapore	Article 20(1)
32	Slovak Republic	Article 24(1), first sentence
33	South Africa	Article 24(1), first sentence
34	Spain	Article 24(1), first sentence
35	Sri Lanka	Article 24(1), first sentence
36	Sweden	Article 25(1), first sentence
37	Switzerland	Article 24(1), first sentence
38	Taiwan/Taipei	Article 23(1), first sentence
39	Thailand	Article 25(1), first sentence
40	Turkey	Article 25(1), first sentence
41	United Kingdom	Article 26(1)

42	United States	Article 24(1)(a), first sentence
43	Vietnam	Article 24(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Australia considers that the following agreement contains 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
16	Italy	Article 25(1), second sentence
20	Malaysia	Article 24(1), second sentence
27	Philippines	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Australia 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	Argentina	Article 25(1), second sentence
2	Austria	Article 24(1), second sentence
3	Belgium	Article 25(1), second sentence
5	Chile	Article 25(1), second sentence
6	China	Article 24(1), second sentence
7	Czech Republic	Article 24(1), second sentence
8	Denmark	Article 24(1), second sentence
9	Fiji	Article 26(1), second sentence
10	Finland	Article 24(1), second sentence
11	France	Article 24(1), second sentence
12	Hungary	Article 25(1), second sentence
13	India	Article 25(1), second sentence
14	Indonesia	Article 25(1), second sentence
15	Ireland	Article 26(1), second sentence
17	Japan	Article 27(1), second sentence
18	Kiribati	Article 24(1), second sentence
19	Korea	Article 25(1), second sentence
21	Malta	Article 24(1), second sentence
22	Mexico	Article 24(1), second sentence
23	Netherlands	Article 24(1), second sentence
24	New Zealand	Article 25(1), second sentence
25	Norway	Article 25(1), second sentence
26	Papua New Guinea	Article 24(1), second sentence
28	Poland	Article 25(1), second sentence
29	Romania	Article 24(1), second sentence
30	Russian Federation	Article 24(1), second sentence
32	Slovak Republic	Article 24(1), second sentence

33	South Africa	Article 24(1), second sentence
34	Spain	Article 24(1), second sentence
35	Sri Lanka	Article 24(1), second sentence
36	Sweden	Article 25(1), second sentence
37	Switzerland	Article 24(1), second sentence
38	Taiwan/Taipei	Article 23(1), second sentence
39	Thailand	Article 25(1), second sentence
40	Turkey	Article 25(1), second sentence
42	United States	Article 24(1)(a), second sentence
43	Vietnam	Article 24(1), second sentence

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

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

Listed Agreement Number	Other Contracting Jurisdiction
22	Mexico
31	Singapore
42	United States

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

Listed Agreement Number	Other Contracting Jurisdiction
3	Belgium
4	Canada
5	Chile
9	Fiji
15	Ireland
16	Italy
20	Malaysia
22	Mexico
27	Philippines
31	Singapore
37	Switzerland
39	Thailand
41	United Kingdom

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

Listed Agreement Number	Other Contracting Jurisdiction
2	Austria
3	Belgium
5	Chile
6	China
7	Czech Republic

8	Denmark
9	Fiji
13	India
14	Indonesia
15	Ireland
16	Italy
18	Kiribati
19	Korea
20	Malaysia
21	Malta
23	Netherlands
26	Papua New Guinea
27	Philippines
28	Poland
29	Romania
31	Singapore
32	Slovak Republic
34	Spain
35	Sri Lanka
36	Sweden
39	Thailand
42	United States
43	Vietnam

## Article 17 – Corresponding Adjustments

### Reservation

Pursuant to Article 17(3)(a) of the Convention, Australia 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	Argentina	Article 9(3)
2	Austria	Article 9(3)
3	Belgium	Article 9(3)
4	Canada	Article 9(3)
5	Chile	Article 9(2)
6	China	Article 9(3)
7	Czech Republic	Article 9(3)
8	Denmark	Article 9(3)
9	Fiji	Article 9(4)
10	Finland	Article 9(3)
11	France	Article 9(3)
12	Hungary	Article 9(3)
13	India	Article 9(3)
14	Indonesia	Article 9(3)
15	Ireland	Article 10(4)
17	Japan	Article 9(3)
18	Kiribati	Article 9(3)
19	Korea	Article 9(5)
20	Malaysia	Article 9(3)
21	Malta	Article 9(3)
22	Mexico	Article 9(2)
23	Netherlands	Article 9(2)
24	New Zealand	Article 9(3)
25	Norway	Article 9(3)
26	Papua New Guinea	Article 9(3)
27	Philippines	Article 9(3)
28	Poland	Article 9(3)
29	Romania	Article 9(3)
30	Russian Federation	Article 9(3)
31	Singapore	Article 6(3)
32	Slovak Republic	Article 9(3)
33	South Africa	Article 9(3)
34	Spain	Article 9(3)
35	Sri Lanka	Article 9(3)
36	Sweden	Article 9(3)
37	Switzerland	Article 9(2)
38	Taiwan/Taipei	Article 9(3)
39	Thailand	Article 9(3)
40	Turkey	Article 9(3)
41	United Kingdom	Article 9(3)
42	United States	Article 9(2)

43	Vietnam	Article 9(3)
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**Article 18 – Choice to Apply Part VI**

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

Pursuant to Article 18 of the Convention, Australia hereby chooses to apply Part VI.

## **Article 19 – Mandatory Binding Arbitration**

### ***Reservation***

Pursuant to Article 19(12) of the Convention, Australia reserves the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of Article 19:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by the Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
- b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.



**Article 23 – Type of Arbitration Process**

***Reservation***

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

Pursuant to Article 23(4) of the Convention, Australia hereby chooses to apply Article 23(5).

## Article 26 – Compatibility

### *Reservation*

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

Pursuant to Article 26(1) of the Convention, Australia considers that the following agreements are not within the scope of a reservation under Article 26(4) and contain a provision that provide for arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
24	New Zealand	Article 25(6) and (7)
37	Switzerland	Article 24(5) and (6)

## **Article 28 – Reservations**

### ***Reservation Formulated for Scope of Arbitration***

Pursuant to Article 28(2)(a) of the Convention, Australia formulates the following reservation with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

1. Australia reserves the right to exclude from the scope of Part VI any case to the extent that it involves the application of Australia's general anti-avoidance rules contained in Part IVA of the Income Tax Assessment Act 1936 and section 67 of the Fringe Benefits Tax Assessment Act 1986. Australia also reserves the right to extend the scope of the exclusion for Australia's general anti-avoidance rules to any provisions replacing, amending or updating those rules. Australia shall notify the Depository of any such provisions that involve substantial changes.