

**Avoidance of Double Taxation Agreements**

No	Country	Final Sign	Ministerial Decree	Federal Decree	Date of Decree Issuance	Entry into force
1	Albania	13/3/2014	(6/1/6) 2015	(37) 2015	25/3/2015	26/3/2015
2	Algeria	24/4/2001	(320/9) 2001	(84) 2001	28/11/2001	25/6/2004
3	Andorra	28/7/2015	(61/4/9) 2016	(166) 2016	1/11/2016	1/8/2017
4	Angola	8/2/2018	(16/3) 2019	(153) 2019	19/12/2019	28/3/2020
5	Antigua and Barbuda	15/1/2017	(10/9) 2017	(32) 2018	1/2/2018	24/2/2022
6	Argentina	3/11/2016	(16/5) 2017	(58)2017	31/5/2017	20/1/2019
7	Armenia	22/4/2002	(549/9) 2003	(74) 2004	29/12/2004	11/1/2005
8	Austria	23/9/2003	(521/13) 2003	(26) 2004	27/4/2004	23/9/2004
	Austria (Protocol Amendment)	1/7/2021	(9/9) 2021	(13) 2022	31/1/2022	
9	Azerbaijan	20/11/2006	(332/3) 2006	(42) 2007	30/4/2007	12/6/2007
10	Bangladesh	17/1/2011	(221/11/20)2011	(17) 2012	2/2/2012	13/6/2011
11	Barbados	22/9/2014	(174/7/12) 2015	(141) 2015	18/11/2015	18/2/2016
12	Belarus	27/3/2000	(300/9) 2000	(2) 2001	2/1/2001	1/2/2001
	Belarus (Protocol Amendment)	29/3/2019	(7/9) 2019	(145) 2019	19/12/2019	1/5/2020
13	Belgium	30/9/1996	(527/9) 1996	(83) 1997	26/6/1997	22/12/2003
14	Belize	1/10/2015	(11/6) 2016	(230) 2016	29/11/2016	24/10/2017
15	Benin	4/3/2013	(55/2/22) 2014	(71) 2014	23/7/2014	
16	Bermuda	12/2/2015	(62/4/10) 2016	(140) 2016	16/10/2016	5/7/2019
17	Bosnia and Herzegovina	18/9/2006	(331/2) 2006	(39) 2007	30/4/2007	19/5/2009
18	Botswana	12/10/2018	(8/4) 2019	(143) 2019	19/12/2019	27/3/2020
19	Brazil	10/11/2018	(15/3) 2019	(151) 2019	19/12/2019	15/3/2021
20	Brunei Darussalam	21/5/2013	(16/1/16) 2014	(49) 2014	4/5/2014	21/11/2014
21	Bulgaria	26/6/2007	(211/11) 2007	(5) 2008	21/1/2008	16/11/2008
22	Burkina Faso	28/1/2020	(6/14) 2020	(195) 2020	21/12/2020	
23	Burundi	6/2/2017	(7/11) 2017	(65) 2018	14/3/2018	
24	Cameroon	13/7/2017	(8/10) 2017	(49) 2018	18/2/2018	8/7/2021
25	Canada	9/6/2002	(587/10) 2002	(3) 2004	7/1/2004	25/5/2004
26	Chad	4/9/2018	(11/3) 2019	(150) 2019	19/12/2019	
27	Chile	31/12/2019	(10/13) 2020	(192) 2020	21/12/2020	28/7/2022
28	China	1/7/1993	(260/5) 1993	(38) 1994	5/6/1994	22/7/1994
29	Colombia	12/11/2017	(35/7) 2018	(198) 2018	18/12/2018	
30	Commonwealth of Dominica	21/1/2020				
31	Comoro Islands	26/3/2015	(10/6) 2016	(231) 2016	29/11/2016	2/1/2018
32	Costa Rica	3/10/2017	(17/3) 2019	(152) 2019	19/12/2019	9/6/2021
33	Cote D'ivoire	24/11/2021				
34	Croatia	13/7/2017	(7/1) 2018	(85) 2018	25/4/2018	1/1/2019
35	Cyprus	27/2/2011	(164/9/29)2011	(24) 2013	14/2/2013	17/3/2013
36	Czech	30/9/1996	(526/8) 1996	(84) 1997	26/6/1997	1/1/2005

	Czech (new)	24/5/2023				
37	Democratic Republic of the Congo	12/10/2021	(20/2) 2022	(49) 2022	11/4/2022	24/1/2023
38	Ecuador	9/11/2016	(8/9) 2017	(31) 2018	1/2/2018	1/8/2021
39	Egypt (New)	14/11/2019	(11/13) 2020	(198) 2020	21/12/2020	19/4/2021
40	Equatorial Guinea	19/10/2016	(14/5) 2017	(59) 2017	31/5/2017	
41	Estonia	20/4/2011	(286/13/22) 2011	(30) 2012	26/2/2012	29/3/2012
42	Ethiopia	12/4/2015	(273/10/9)2015	(40) 2016	8/3/2016	6/11/2018
43	Fiji	2/9/2012	(80/4/9) 2013	(64) 2013	11/6/2013	20/12/2013
44	Finland	12/3/1996	(244/10) 1996	(23) 1997	24/2/1997	26/12/1997
45	France	19/7/1989	(453/7) 1989	(83) 1989	15/11/1989	8/11/1994
46	Gabon	1/3/2019	(7/6) 2019	(139) 2019	19/12/2019	16/2/2023
47	Gambia	27/7/2015	(11/4) 2017	(57) 2017	31/5/2017	
48	Georgia	24/11/2010	(29/2/9) 2011	(32) 2011	28/3/2011	28/4/2011
49	Ghana	18/11/2019	(7/14) 2020	(201) 2020	21/12/2020	
50	Guinea	13/11/2011	(71/3/12) 2012	(50) 2012	21/5/2012	9/7/2014
51	Guinea- Bissau	7/8/2019	(10/4) 2020	(174) 2020	10/11/2020	
52	Hellenic	18/1/2010	(42/3/15) 2010	(60) 2010	27/6/2010	16/12/2014
	Hellenic (Protocol Amendment)	27/6/2013	(148/5/19) 2014	(130) 2014	20/11/2014	16/12/2014
53	Hong Kong	11/12/2014	(121/5/8) 2015	(104) 2015	3/11/2015	10/12/2015
54	Hungary	30/4/2013	(96/3/24) 2014	(73) 2014	23/7/2014	4/10/2014
55	India	29/4/1992	(245/8) 1992	(39) 1993	21/8/1993	15/9/1993
	India (Protocol)	27/3/2007	(105/7) 2007	(80) 2007	3/10/2007	3/10/2007
	India (Protocol)	16/4/2012	(232/11/9) 2012	(17) 2013	11/2/2013	12/3/2013
56	Indonesia (New)	24/7/2019	(12/4) 2020	(173) 2020	10/11/2020	19/8/2021
57	Iraq	3/10/2017	(8/12) 2017	(62) 2018	14/3/2018	
58	Ireland	1/7/2010	(95/6/11) 2011	(66) 2011	6/7/2011	19/7/2011
59	Israel	31/5/2021	(26/5) 2021	(153) 2021	8/12/2021	29/12/2021
60	Italy	22/1/1995	(83/5) 1995	(62) 1995	20/11/1995	5/10/1997
61	Jamaica	20/10/2022				
62	Japan	2/5/2013	(56/2/23) 2014	(70) 2014	23/7/2014	24/12/2014
63	Jersey	20/4/2016	(11/9) 2016	2017	9/1/2017	25/9/2017
64	Jordan	5/4/2016	(15/7) 2016	(224) 2016	29/11/2016	10/1/2017
65	Kazakhstan	22/12/2008	(255/15) 2009	(47) 2009	30/6/2009	27/11/2013
66	Kenya	21/11/2011	(70/3/11) 2012	(51) 2012	21/5/2012	22/2/2017
67	Kingdom of Saudi Arabia	23/5/2018	(39/7) 2018	(193) 2018	18/12/2018	1/1/2020
68	Korea	22/9/2003	(520/12) 2003	(30) 2004	4/5/2004	9/3/2005
69	Korea	27/2/2019	(8/7) 2019	(142) 2019	19/12/2019	29/2/2020
70	Kosovo	20/5/2016	(3/1) 2017	(33) 2017	16/4/2017	3/7/2017
71	Kyrgyzstan	7/12/2014	(198/8/6) 2015	(142) 2015	18/11/2015	16/12/2015
72	Latvia	11/3/2012	(11/1/11) 2013	(54) 2013	26/5/2013	11/6/2013
73	Lebanon	17/5/1998	(308/16) 1998	(106) 1998	25/10/1998	23/3/1999
74	Liberia	30/4/2019	(11/4) 2020	(172) 2020	10/11/2020	

75	Libya	1/4/2013	(15/1/15) 2014	(50) 2014	4/5/2014	
76	Liechtenstein	1/10/2015	(8/10) 2016	2017	9/1/2017	24/2/2017
77	Lithuania	30/6/2013	(172/6/16) 2014	(127) 2014	20/11/2014	19/12/2014
78	Luxembourg	20/11/2005	(658/7)2005	(31) 2006	7/5/2006	19/6/2009
	Luxembourg (Protocol Amendment)	26/10/2014	(122/5/9) 2015	(102) 2015	3/11/2015	1/1/2016
79	Macedonia	26/10/2015	(9/6) 2016	(232) 2016	29/11/2016	7/2/2017
80	Magnolia	21/2/2001	(493/6) 2001	(70) 2002	29/11/2002	24/2/2004
81	Malaysia	28/11/1995	(14/14) 1996	(35) 1996	17/6/1996	24/9/1996
82	Maldives	17/10/2017	(7/12) 2017	(68) 2018	14/3/2018	9/8/2018
83	Mali	6/3/2018				
84	Malta	13/3/2006	(99/5) 2006	(53) 2006	13/8/2006	13/9/2006
85	Mauritania	21/10/2015	(64/4/12) 2016	(169) 2016	1/11/2016	18/7/2019
86	Mauritius	18/9/2006	(319/9) 2006	(51) 2007	20/6/2007	25/9/2007
87	Moldova	10/7/2017	(6/1) 2018	(86) 2018	25/4/2018	26/7/2018
88	Monaco	13/11/2021	(13/10) 2022	(11) 2023	10/1/2023	
89	Montenegro	26/3/2012	(212/10/10) 2012	(16) 2013	11/2/2013	11/2/2013
90	Morocco	9/2/1999	(119/10) 1999	(90) 1999	26/9/1999	1/7/2000
91	Mozambique	24/9/2003	(489/6) 2003	(28) 2004	4/5/2004	4/6/2004
92	Netherlands	8/5/2007	(138/6) 2007	(102) 2007	29/11/2007	2/6/2010
93	New Zealand	24/9/2003	(519/11) 2003	(29) 2004	4/5/2004	29/7/2004
94	Niger	9/12/2018	(9/7) 2019	(140) 2019	19/12/2019	18/8/2021
95	Nigeria	18/1/2016	(6/1) 2017	(34) 2017	16/4/2017	
96	Pakistan	7/2/1993	(58/12) 1993	(3) 1994	29/1/1994	20/11/2000
97	Palestine	24/9/2012	(81/4/10) 2013	(63) 2013	11/6/2013	
98	Panama	13/10/2012	(12/1/12) 2013	(53) 2013	26/5/2013	23/10/2013
99	Paraguay	16/1/2017	(12/9) 2017	(6) 2018	8/1/2018	20/1/2019
100	Philippine	23/9/2003	(548/8) 2003	(73) 2004	29/12/2004	2/10/2008
101	Poland	31/1/1993	(103/5) 1993	(7) 1994	29/1/2004	3/2/1994
	Poland (Protocol Amendment)	11/12/2013	(266/9/26) 2014	(10) 2015	15/1/2015	1/5/2015
102	Portugal	17/1/2011	(94/6/10) 2011	(67) 2011	6/7/2011	22/5/2012
103	Republic of Congo (Brazzaville)	13/3/2023				
104	Romania (New)	4/5/2015	(60/4/8) 2016	(137) 2016	16/10/2016	11/12/2016
105	Russia	7/12/2011	(172/8/15) 2012	(94) 2012	10/10/2012	23/6/2013
106	Rwanda	1/11/2017	(36/7) 2018	(197) 2018	18/12/2018	4/12/2019
107	Saint Kitts and Nevis	24/11/2016	(9/10) 2017	(51) 2018	18/2/2018	
108	Saint Vincent and the Grenadines	25/11/2018	(13/3) 2019	(154) 2019	19/12/2019	
109	San Marino	11/7/2018	(12/3) 2019	(149) 2019	19/12/2019	
110	Senegal	22/10/2015	(66/4/14) 2016	(138) 2016	16/10/2016	2/7/2017
111	Serbia	13/1/2013	(82/4/11) 2013	(65) 2013	11/6/2013	2/7/2013
112	Seychelles	19/9/2006	(297/6) 2006	(8) 2007	6/2/2007	14/4/2007
113	Sierra Leone	22/12/2019	(5/15)2020	(194) 2020	21/12/2020	
114	Singapore	1/12/1995	(13/13) 1996	(34) 1996	17/6/1996	18/7/1996

	Singapore Protocol Second Amendment	31/10/2014	(173/7/11) 2015	(140) 2015	18/11/2015	16/3/2016
115	Slovak	21/12/2015	(9/10) 2016	2017	9/1/2017	1/4/2017
116	Slovenia	12/10/2013	(121/4/14) 2014	(72) 2014	23/7/2014	29/9/2014
117	South Africa	23/11/2015	(110/5/9) 2016	(168) 2016	1/11/2016	23/11/2016
118	South Sudan	23/4/2019	(8/9) 2019	(148) 2019	19/12/2019	
119	Spain	5/3/2006	(100/6) 2006	(54) 2006	13/8/2006	2/4/2007
120	Sri Lanka	24/9/2003	(488/5) 2003	(27) 2004	4/5/2004	4/7/2004
121	Sudan	15/3/2001	(346/9) 2001	(83) 2001	28/11/2001	6/6/2004
122	Suriname	4/11/2018	(14/3) 2019	(136) 2019	19/12/2019	
123	Switzerland	6/10/2011	(22/1/22) 2012	(35) 2012	8/4/2012	21/10/2012
	Switzerland (Protocol)	5/11/2022				
124	Syria	26/1/2000	(104/7) 2000	(72) 2000	11/6/2000	12/1/2002
125	Tajikistan	17/12/1995	(434/8) 1999	(16) 2000	29/1/2000	27/3/2000
126	Tanzania	26/9/2022				
127	Thailand	1/3/2000	(206/11) 2000	(105) 2000	12/11/2000	4/1/2001
128	The Co-operative Republic of Guyana	24/3/2022				
129	Tunisia	10/4/1996	(260/13) 1996	(25) 1997	24/2/1997	27/5/1997
130	Turkey	29/1/1993	(84/8) 1993	(5) 1994	29/1/1994	29/1/1995
131	Turkmenistan	9/6/1998	(406/13) 1999	(108) 1999	24/11/1999	30/12/2011
	Turkmenistan (Protocol Amendment)	15/3/2018	(37/7) 2018	(192) 2018	18/12/2018	5/2/2019
132	Uganda	8/6/2015				
133	Ukraine	22/1/2003	(119/10) 2003	(11) 2004	28/2/2004	9/3/2004
	Ukraine (Protocol Amendment)	14/2/2021	(4/11) 2021	(17) 2022	31/1/2022	
134	United Kingdom of Great Britain and Northern Ireland	12/4/2016	(12/9) 2016	(243) 2016	25/12/2016	25/12/2016
135	United Mexican States	2012/11/20	(109/5/11) 2013	(79) 2013	20/6/2013	9/7/2014
136	Uruguay	10/10/2014	(43/2/6) 2015	(64) 2015	1/6/2015	14/6/2016
137	Uzbekistan	26/10/2007	(64/8) 2008	(70) 2008	28/9/2008	25/2/2011
138	Venezuela	11/12/2010	(30/2/10) 2011	(33) 2011	28/3/2011	20/6/2011
139	Vietnam	16/2/2009	(319/10) 2009	(77) 2009	11/10/2009	12/4/2010
140	Yemen	13/2/2001	(159/6) 2001	(73) 2001	25/8/2001	1/1/2004
141	Zambia	7/2/2020	(12/13) 2020	(196) 2020	21/12/2020	13/1/2023
142	Zimbabwe	17/6/2018	(10/10) 2019	(12) 2020	14/1/2020	7/2/2021