

**Multilateral  
Convention  
to Implement  
Tax Treaty  
Related  
Measures to  
Prevent Base  
Erosion  
and  
Profit Shifting**

# **Multilateral Instrument Matching Database**

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# MULTILATERAL INSTRUMENT MATCHING DATABASE

## 1. DISCLAIMER

### A. FUNCTIONING OF THE MLI MATCHING DATABASE

The Multilateral Instrument (MLI) Matching Database is a tool developed by the OECD Secretariat, as Depositary of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (the “Multilateral Instrument” or “MLI”). The MLI Matching Database provides tabulated data extracted from the list of reservations and notifications (the “MLI Position”) provided by each Signatory to the MLI upon signature or, when applicable, the MLI Position deposited upon ratification. The full MLI Positions can be found on our website here: <http://www.oecd.org/tax/treaties/beps-ml-signatories-and-parties.pdf><http://www.oecd.org/tax/treaties/beps-ml-signatories-and-parties.pdf>.

The MLI Matching Database contains an interactive form to project the matching outcome with respect to a selected pair of Contracting Jurisdictions. The MLI Matching Database generates this information on the basis of Contracting Jurisdictions’ MLI Positions and makes projections on how the MLI modifies a specific tax treaty covered under the MLI (called a “Covered Tax Agreement”).

This MLI Matching Database is a (preliminary) beta version that will be improved over time. The OECD welcomes comments and suggestions from the public on the development of improved versions of the MLI Matching Database. Please send any suggestions to [multilateralinstrument@oecd.org](mailto:multilateralinstrument@oecd.org).

### B. OWNERSHIP AND TERMS AND CONDITIONS FOR USERS OF THE MLI MATCHING DATABASE

The MLI Matching Database is the intellectual property of the OECD, and its use is governed by the Terms and Conditions governing [www.oecd.org](http://www.oecd.org), which you can access via the link at the bottom of this webpage. By using the MLI Matching Database, you indicate your consent to be governed by those Terms and Conditions.

### C. IMPORTANT INFORMATION ON THE USE OF THE MLI MATCHING DATABASE

Please keep in mind the following when using the MLI Matching Database:

#### 1. MLI Positions are Subject to Change

The MLI Matching Database data was extracted from the MLI Position provided by each jurisdiction upon signature of the MLI. The definitive position for each jurisdiction will be provided upon the deposit of its instrument of ratification, acceptance, or approval of the MLI. Therefore, the MLI Position provided upon signature may be subject to changes. Moreover, even after ratification, acceptance or approval, it is possible for a jurisdiction to make certain changes to its MLI Position for example by withdrawing a reservation or opting in to new provisions. Accordingly, it is important to consult the documentation on the OECD website for the latest information.

## **2. The MLI Matching Database may contain errors**

The MLI Matching Database has been developed as a quick reference tool designed to facilitate understanding of MLI Positions and their effect on tax treaties covered under the MLI. Its beta version of the database has been prepared to be as accurate as possible but given the amount of data involved, the dataset may contain errors.

## **3. The MLI Matching Database is Not a Legal Text**

The MLI Matching Database uses data extracted from the MLI Positions of each jurisdiction. However, in interpreting and applying the Convention, the only texts with legal value are the equally authentic English and French texts of the MLI itself, the authentic texts of Covered Tax Agreements, and the MLI Positions of the Signatories and Parties to the MLI.

# MULTILATERAL INSTRUMENT MATCHING DATABASE

## 2. USER'S GUIDE



### WHAT IS THE MLI MATCHING DATABASE?

- The MLI Matching Database is a tool developed by the OECD Secretariat that presents data from provisional MLI positions of the MLI Signatories in an interactive tabular format.
- The MLI Matching Database automatically generates information on the likely matching outcome of Contracting Jurisdictions' MLI Positions and on the modifications made by the MLI to a specific Covered Tax Agreement.
- The main interface of the MLI Matching Database allows users to select country pairs to analyse the possible matching outcome. The database is supplemented with a tabular overview of reservations and options in PDF format.



### HOW TO USE THE MLI MATCHING DATABASE?


- Select a pair of Contracting Jurisdictions by using the two drop-down lists of jurisdictions at the top of the spreadsheet:

|                       |                |             |
|-----------------------|----------------|-------------|
| Select jurisdictions: | United Kingdom | New Zealand |
|-----------------------|----------------|-------------|


- At the top of the result page, find information on the Signatories' signature and the status of its MLI Position:

|                | United Kingdom | New Zealand |
|----------------|----------------|-------------|
| Signature MLI  | 07-06-2017     | 07-06-2017  |
| Status of List | Provisional    | Provisional |

- For each MLI article, find the outcomes of the matching exercise and the modifications made to the Covered Tax Agreement:

| MLI Matching Database<br>beta © OECD 2017   |  | Select jurisdictions:  | United Kingdom | New Zealand | Read the <a href="#">Disclaimer</a> |
|---|--|--|----------------|-------------|-------------------------------------|
|  |  |  | United Kingdom | New Zealand |                                     |
|   |  | Signature MLI  | 07-06-2017     | 07-06-2017  |                                     |
|   |  | Status of List   | Provisional    | Provisional |                                     |
|   | Article 2   Covered Tax Agreement                                      | The agreement would be a 'Covered Tax Agreement'.  |                |             |                                     |
| +   | Article 3   Transparent Entities                                       | Article 3(2) would not apply. Article 3(1) would apply and supersede the provisions of the agreement to the extent of incompatibility.       |                |             |                                     |
| +   | Article 4   Dual Resident Entities                                     | A.4(3) would be replaced by Article 4(1).  |                |             |                                     |
| +   | Article 5   Application for methods for Elimination of Double Taxation | Article 5 would not apply.   |                |             |                                     |
| +   | Article 6   Purpose of a Covered Tax Agreement                         | The preamble language would be replaced by the text described in Article 6(1). Article 6(3) would not apply.                                 |                |             |                                     |
| +   | Article 7   Prevention of Treaty Abuse                                 | A.11(6),12(9),13(7),21A(5),22(5) would be replaced by Article 7(1) and (4). The Simplified Limitation on Benefits Provision would not apply. |                |             |                                     |
| +   | Article 8   Dividend Transfer Transactions                             | Article 8 would not apply.   |                |             |                                     |

- Click on the pull-down menu on the left [+] to display the underlying notifications made by each Contracting Jurisdiction with respect to the article.
- This information is particularly relevant in cases where the database indicates there is a notification mismatch.

|   |   |                       |                |                |                              |   |
|---|---|-----------------------|----------------|----------------|------------------------------|---|
| MLI Matching Database<br>beta © OECD 2017   |   | Select jurisdictions: |                | United Kingdom | New Zealand                  | Read the <a href="#">Disclaimer</a>               |
|  |   |                       | Signature MLI  | 07-06-2017     | 07-06-2017                   |   |
|   |   |                       | Status of List | Provisional    | Provisional                  |   |
|   |   |                       |                |                |                              |   |
| Article 21 Covered Tax Agreement  |   |                       |                |                |                              |   |
| Covered Tax Agreement   | 2 | 1                     | a              | ii             | Original/Amending Instrument | The agreement would be a 'Covered Tax Agreement'. |
|   | 2 | 1                     | a              | ii             | Date of Signature            |   |
|   | 2 | 1                     | a              | ii             | Date of Entry into Force     |   |
|   |   |                       |                |                |                              |   |

### QUESTIONS?

- Questions and comments on the MLI Matching Database Tool can be sent to the [OECD Secretariat](mailto:OECD.Secretariat@oecd.org).



More information about the MLI is available on [oe.cd/mli](http://oe.cd/mli).

MULTILATERAL INSTRUMENT  
MATCHING DATABASE

## 3. GLOSSARY ENGLISH – FRENCH

- **Article 2 – Covered Tax Agreement** : Convention fiscale couverte
- **Article 3 – Transparent Entities** : Entités transparentes
- **Article 4 – Dual Resident Entities** : Entités ayant une double résidence
- **Article 5 – Application of Methods for Elimination of Double Taxation** : Application des méthodes d'élimination de la double imposition
- **Article 6 – Purpose of a Covered Tax Agreement** : Objet d'une Convention fiscale couverte
- **Article 7 – Prevention of Treaty Abuse** : Prévention de l'utilisation abusive des conventions
- **Article 8 – Dividend Transfer Transactions** : Transactions relatives au transfert de dividendes
- **Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property** : Gains en capital tirés de l'aliénation d'actions, de droits ou de participations dans des entités tirant leur valeur principalement de biens immobiliers
- **Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions** : Règle anti-abus visant les établissements stables situés dans des juridictions tierces
- **Article 11 – Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents** : Application des conventions fiscales pour limiter le droit d'une Partie d'imposer ses propres résidents
- **Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies** : Mesures visant à éviter artificiellement le statut d'établissement stable par des accords de commissionaire et autres stratégies similaires
- **Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions** : Mesures visant à éviter artificiellement le statut d'établissement stable par le recours aux exceptions applicables à certaines activités spécifiques
- **Article 14 – Splitting-up of Contracts** : Fractionnement de contrats
- **Article 15 – Definition of a Person Closely Related to an Enterprise** : Définition d'une personne étroitement liée à une entreprise
- **Article 16 – Mutual Agreement Procedure** : Procédure amiable
- **Article 17 – Corresponding Adjustments** : Ajustements corrélatifs
- **Article 18 – General applicability of Part VI (Arbitration)** : Choix d'appliquer la partie VI (arbitrage)
- **Article 19 – Mandatory Binding Arbitration** : Arbitrage obligatoire et contraignant
- **Article 23 – Type of Arbitration Process** : Méthode d'arbitrage
- **Article 24 – Agreement on a Different Resolution** : Accord sur une solution différente



- **Article 28 – Reservations on the scope** : Réserves sur le champ d’application
- **Article 35 – Entry into Effect** : Prise d’effet
- **Article 36 – Entry into Effect of Part VI** : Prise d’effet de la Partie VI
- **Article [X] would apply with respect to A. [Y]** : L’article [X] s’appliquerait relativement à l’A. [Y]
- **Article [X] would not apply** : L’article [X] ne s’appliquerait pas
- **Article [X] would apply and supersede the provisions of the agreement to the extent of incompatibility** : L’article [X] s’appliquerait et prévaudrait sur les dispositions de la convention fiscale dans la mesure où les dispositions sont incompatibles entre elles
- **Article [X] would be replaced by A. [Y]** : L’article [X] serait remplacé par l’A. [Y]
- **Entry into Force** : Entrée en vigueur
- [Jurisdiction Z] has expressed acceptance of the PPT as an interim measure : La [Jurisdiction Z] a accepté la règle du critère des objets principaux (COP) à titre provisoire.
- **Matching Database** : Base de données pour l’appariement
- **Part VI would apply retroactively only to the extent that the competent authorities agree** : La Partie VI s’appliquerait rétroactivement uniquement dans la mesure où les autorités compétentes en conviennent
- **Status of List** : Statut de la liste
- **The reservation formulated by [Jurisdiction Z] would apply** : La réserve formulée par [Jurisdiction Z] s’appliquerait.
- **The Simplified Limitation on Benefits Provision would apply** : La règle simplifiée de limitation des avantages s’appliquerait.