



MATCHING OF RESERVATIONS AND NOTIFICATIONS UNDER THE MULTILATERAL INSTRUMENT (MLI) PROVISIONS



About

The extent to which the Multilateral Instrument (MLI) modifies an existing tax agreement depends on the MLI Positions of the Contracting Jurisdictions and the corresponding application of the mechanical provisions of the MLI.

The interactive flowcharts included in this overview have been developed by the OECD Secretariat to illustrate the relevant notification clauses and other relevant mechanical provisions.

The flowcharts should not be considered legal advice on the MLI or any other subject matter.

For more information, please contact the OECD Secretariat at multilateralinstrument@oecd.org.



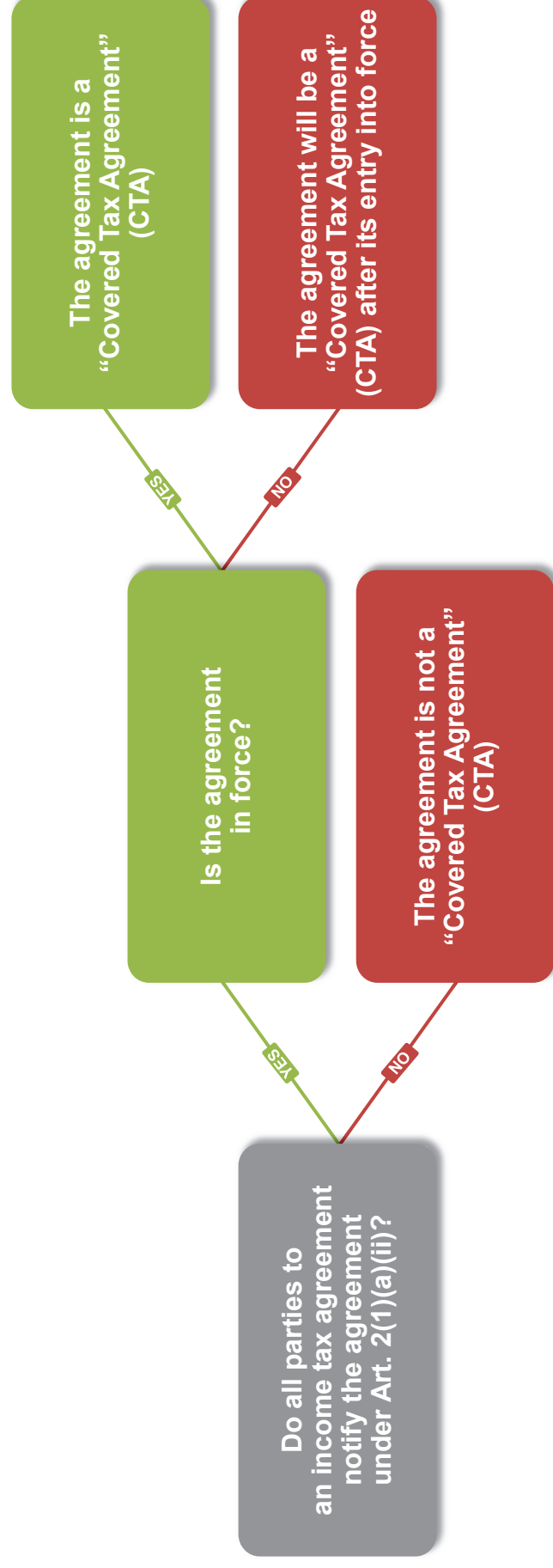
Table of Contents

➤ <u>Article 2</u>		
➤ <u>Article 3</u>		
➤ <u>Article 4</u>		
➤ <u>Article 5</u>		
➤ <u>Article 6</u>		
➤ <u>Article 7 – PPT</u>		
➤ <u>Article 7 – S-LOB</u>		
➤ <u>Article 8</u>		
➤ <u>Article 9</u>		
➤ <u>Article 10</u>		
➤ <u>Article 11</u>		
➤ <u>Article 12</u>		<u>Article 24</u>
➤ <u>Article 13</u>		<u>Article 28</u>
➤ <u>Article 14</u>		<u>Article 35 – 1</u>
➤ <u>Article 15</u>		<u>Article 35 – 2</u>
➤ <u>Article 16(1) – 1</u>		<u>Article 36</u>
➤ <u>Article 16(1) – 2</u>		<u>Entry into Force – 1</u>
➤ <u>Article 16(2)</u>		<u>Entry into Force – 2</u>
➤ <u>Article 16(3)</u>		
➤ <u>Article 17</u>		
➤ <u>Article 18</u>		
➤ <u>Article 19</u>		
➤ <u>Article 23 – 1</u>		
➤ <u>Article 23 – 2</u>		



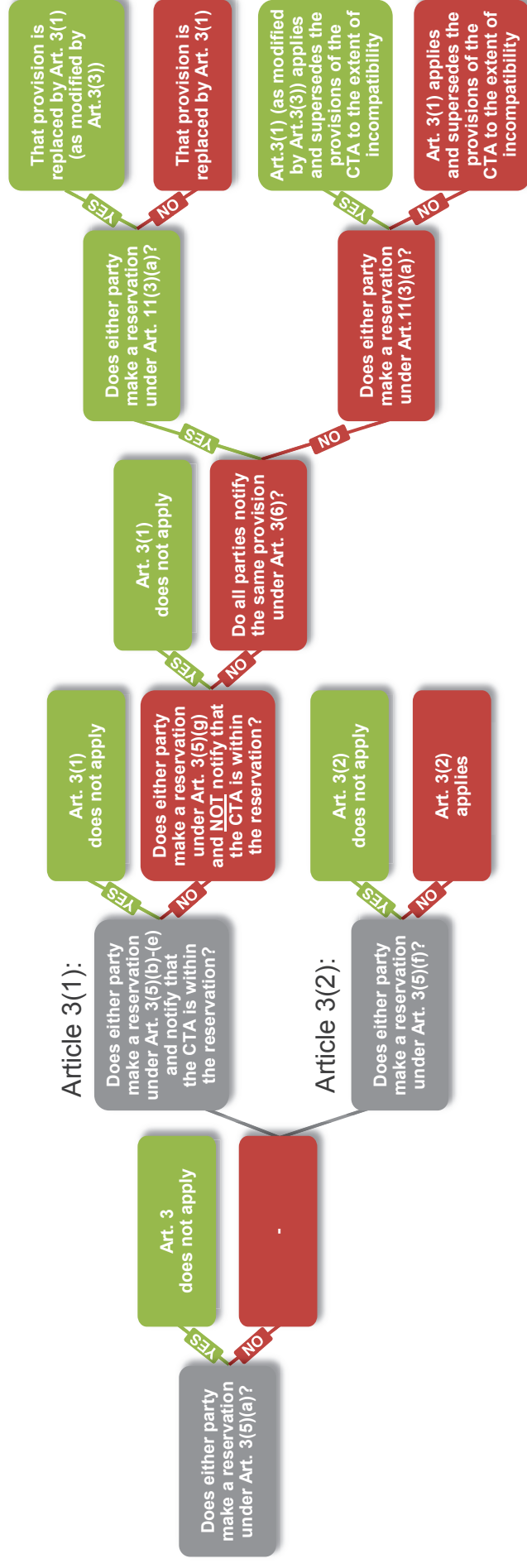
Article 2

Covered Tax Agreements (CTA)



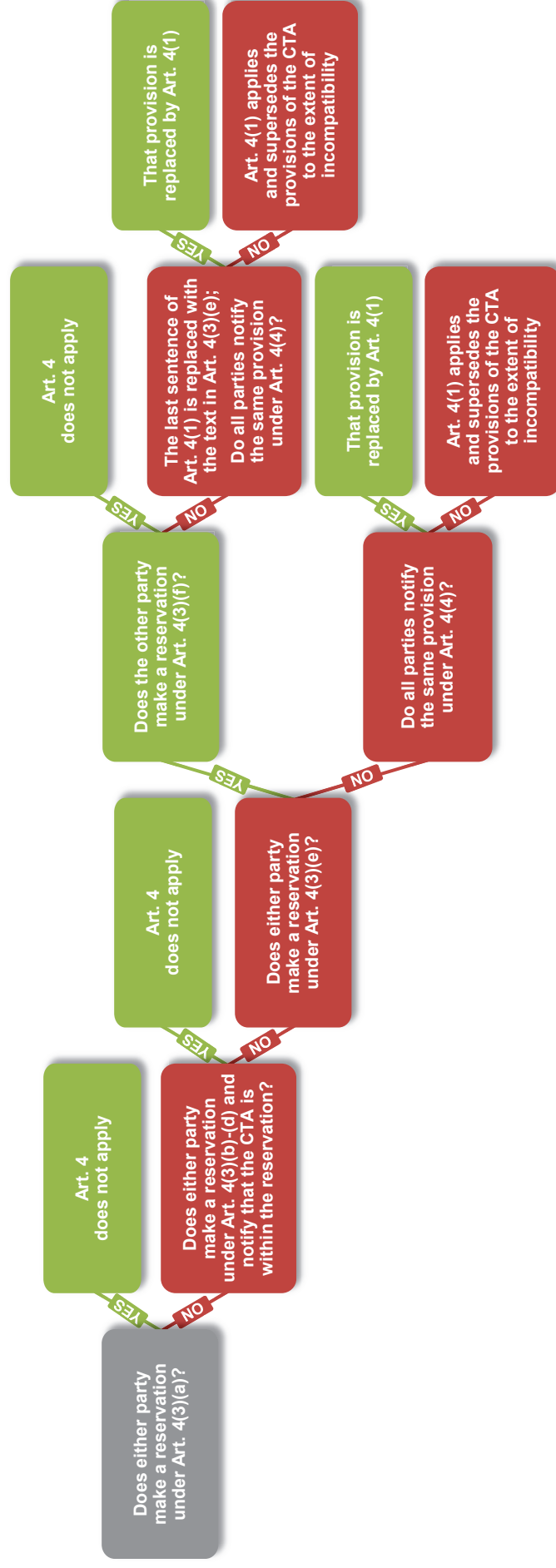
Article 3

Transparent Entities



Article 4

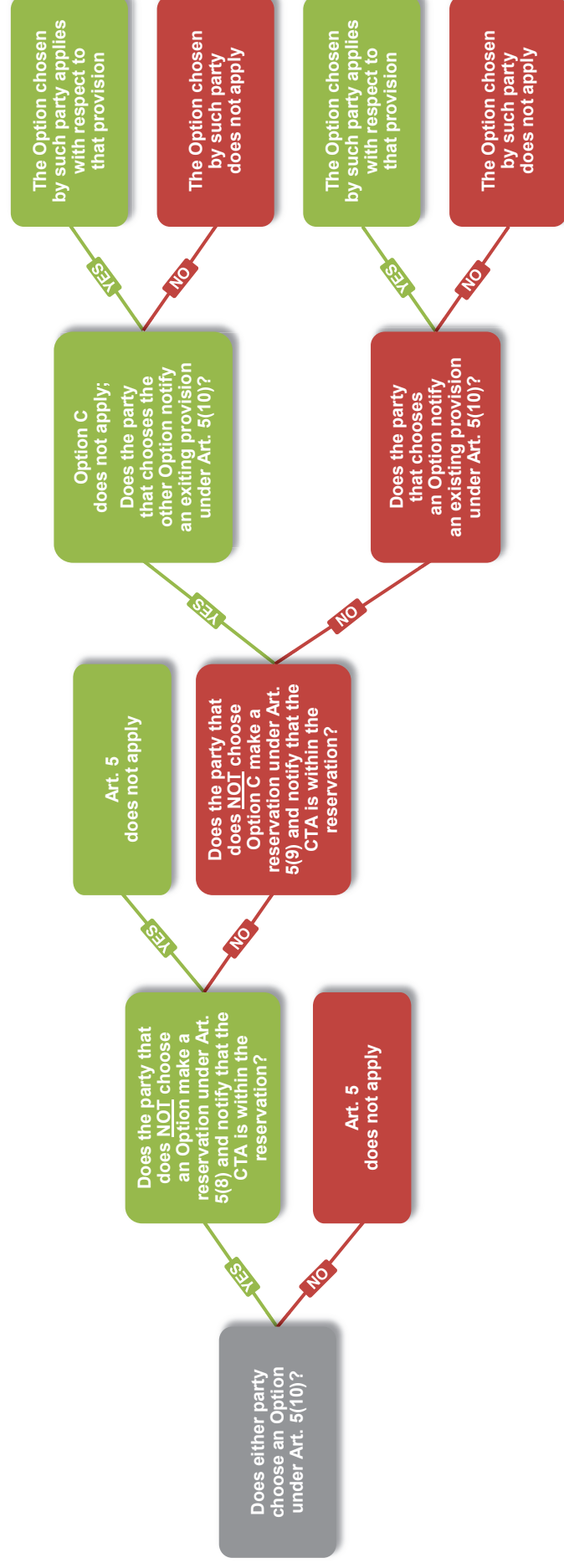
Dual Resident Entities





Article 5

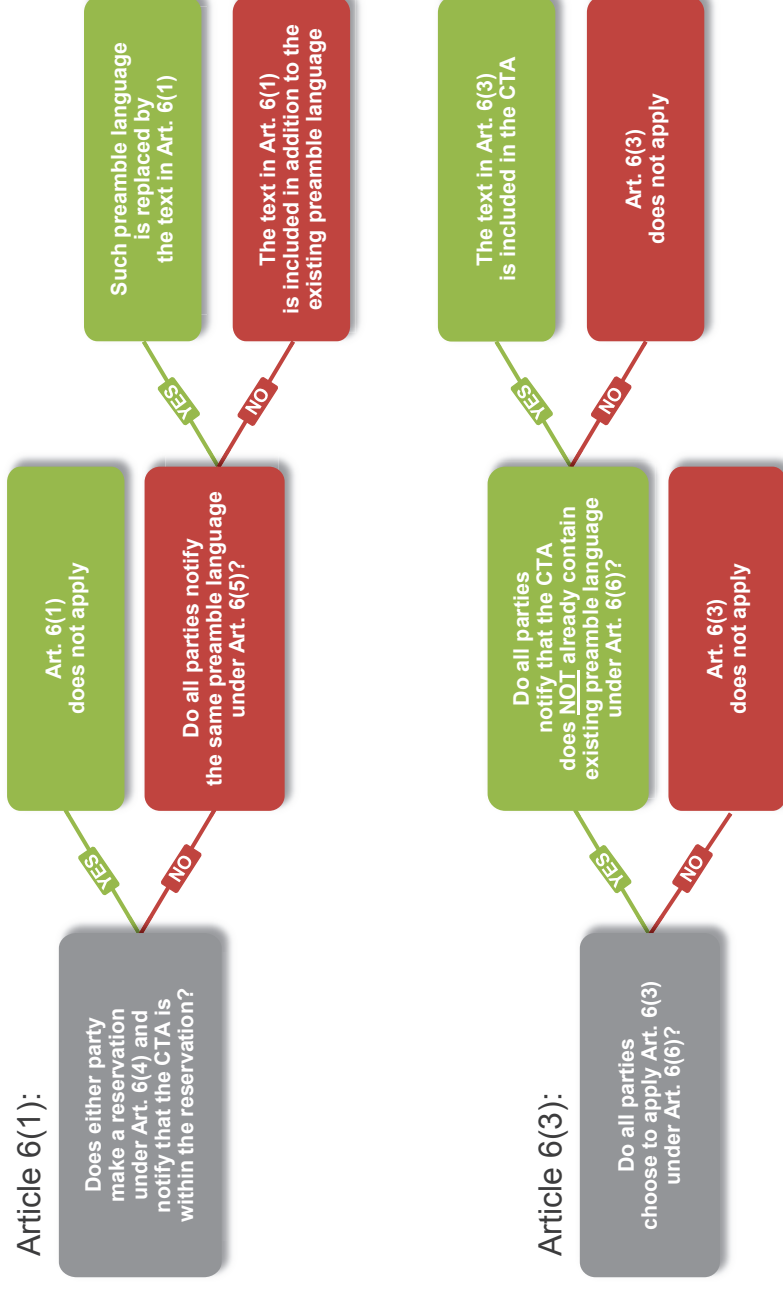
Methods for Elimination of Double Taxation





Article 6

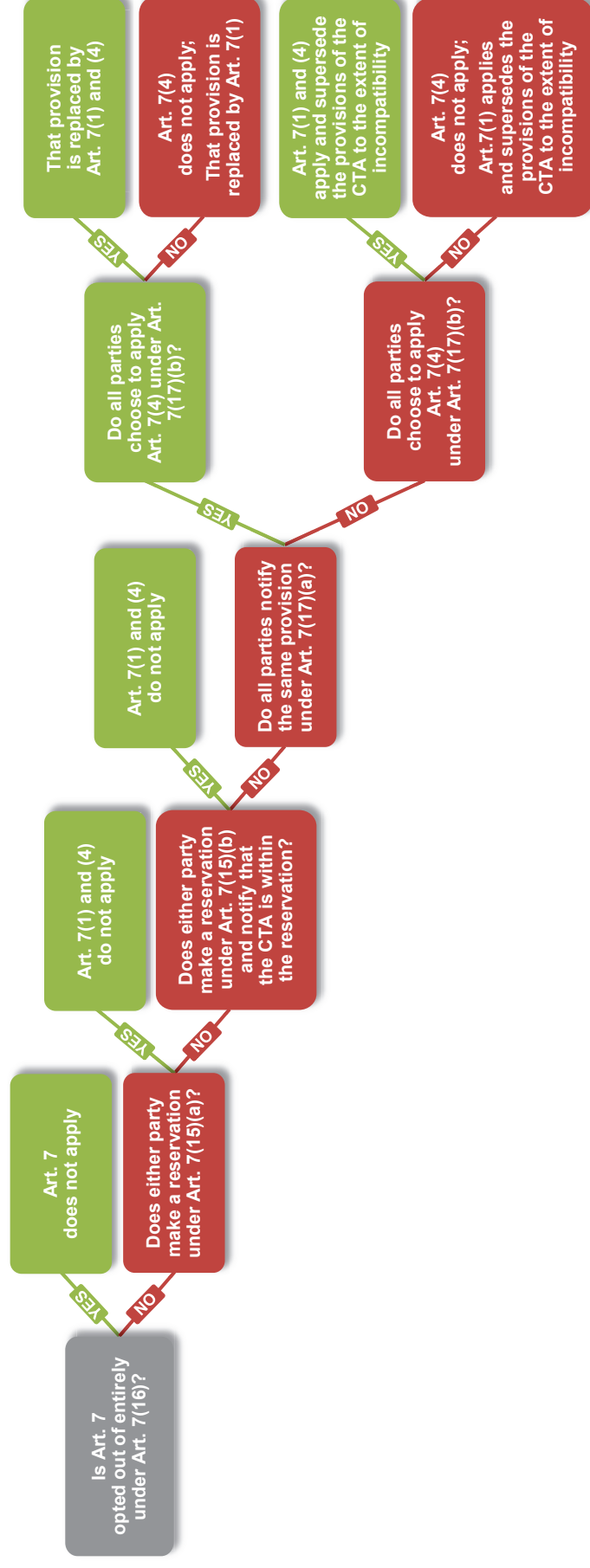
Purpose of a Covered Tax Agreement





Article 7 – PPT

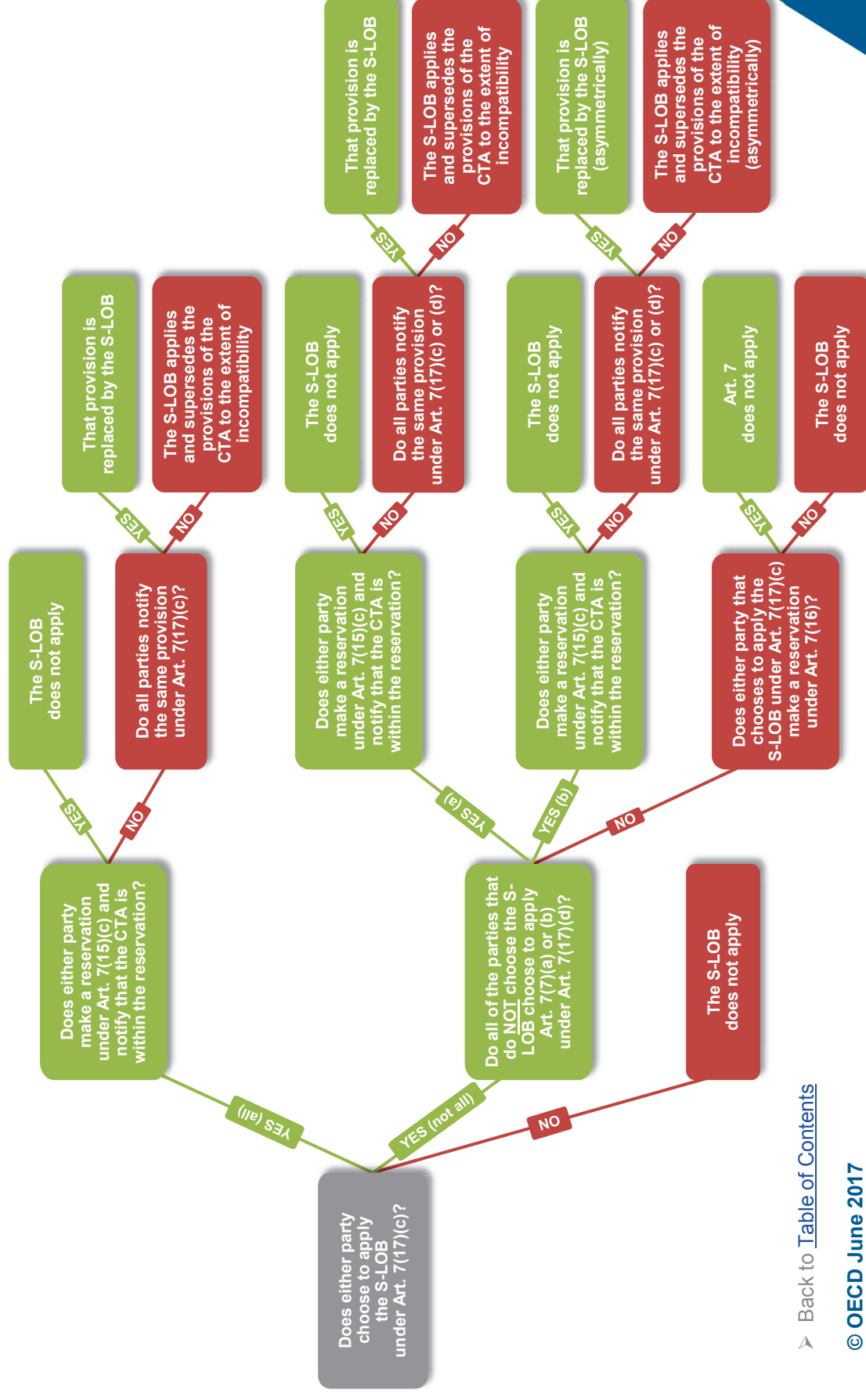
Prevention of Treaty Abuse





Article 7 – S-LOB

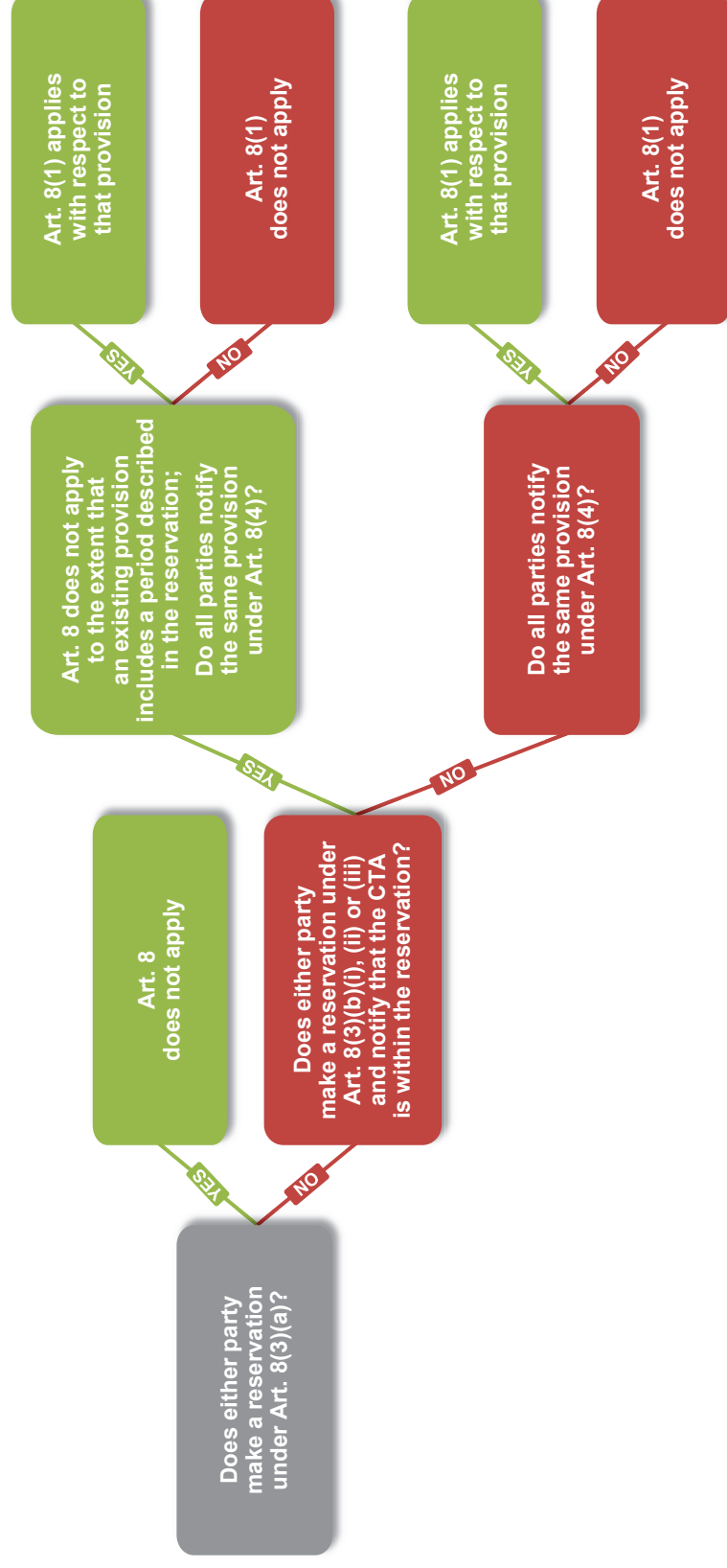
Prevention of Treaty Abuse



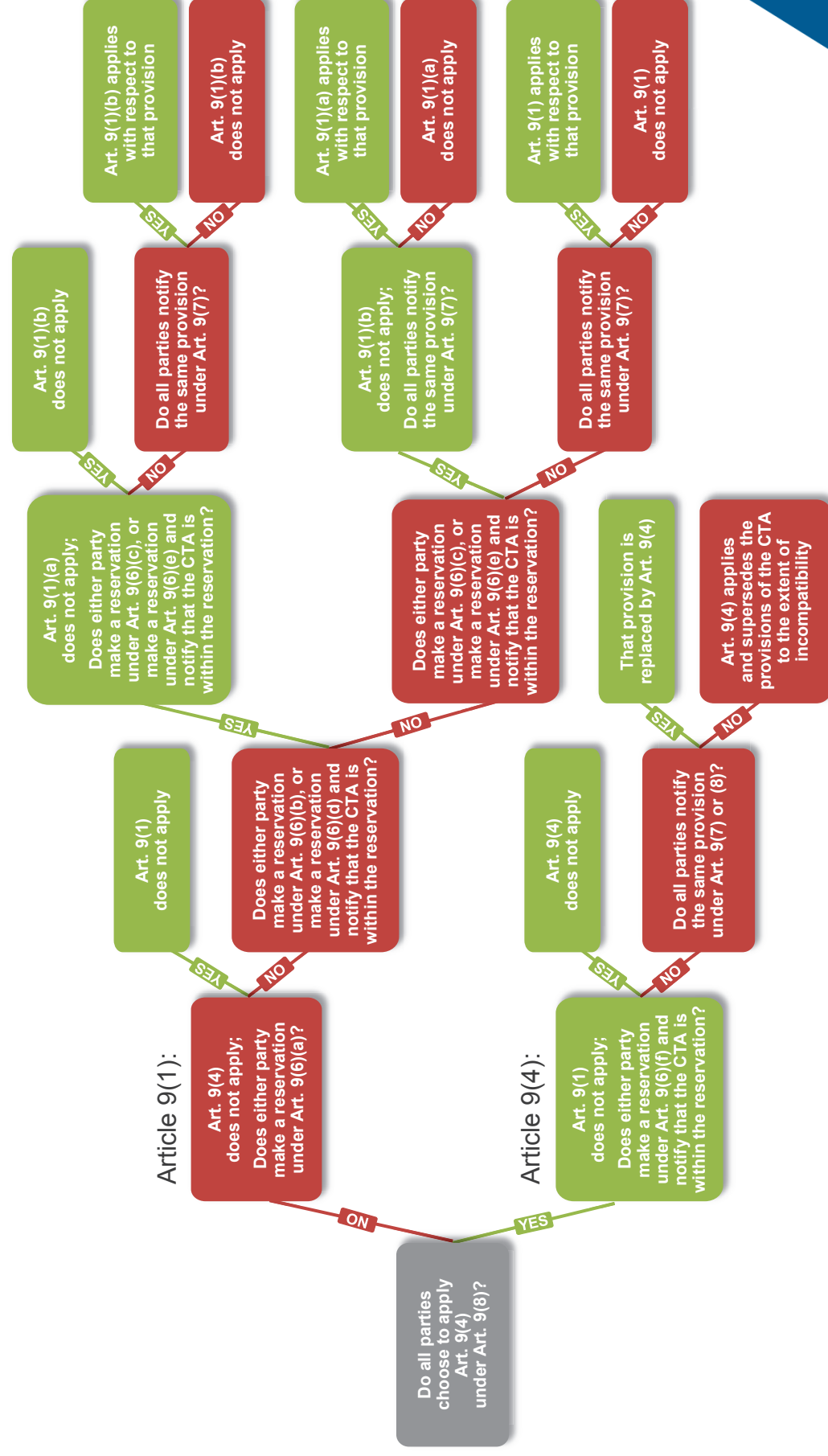


Article 8

Dividend Transfer Transactions



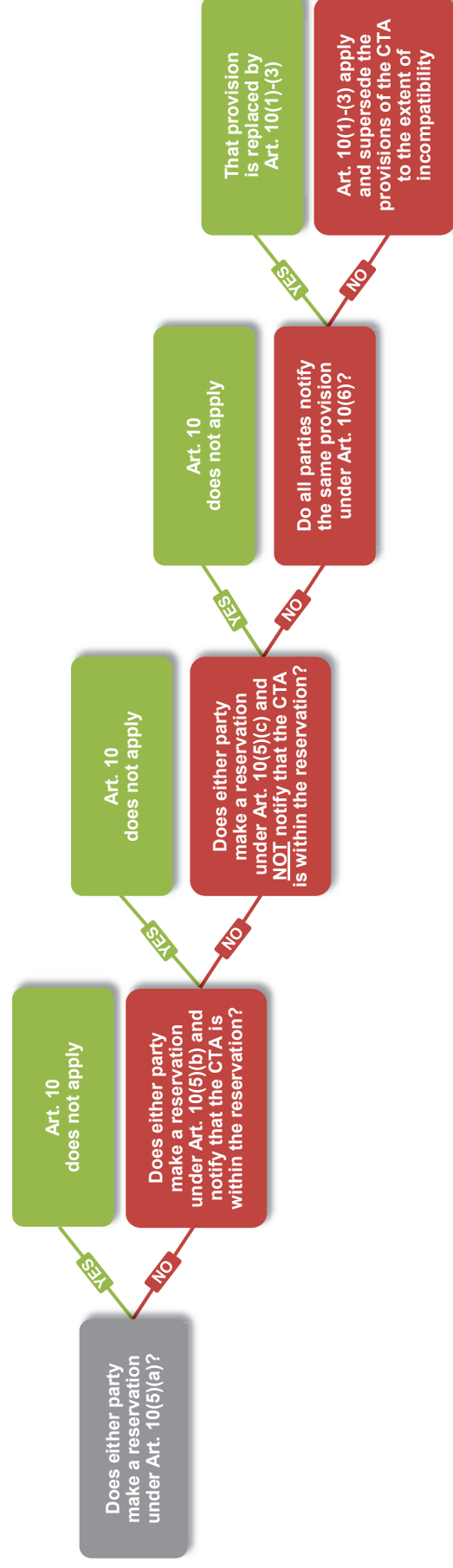
Capital Gains from Alienation of Share or Interests of Entities Deriving their Value Principally from Immovable Property





Article 10

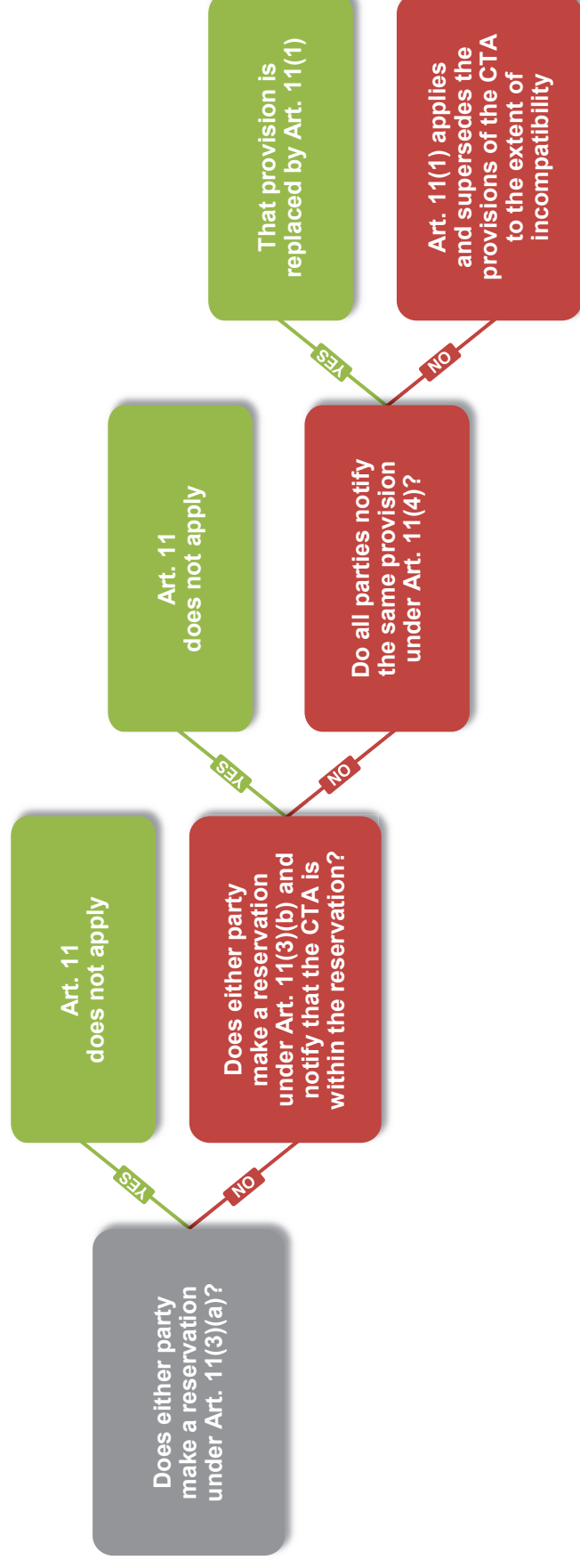
Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions





Article 11

Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents



NOTE: Where either party makes a reservation under Art. 11(3)(a), the provisions of Art. 3(1) will be modified under Art. 3(3) to ensure that its application will not interfere with the taxation by a Contracting Jurisdiction of its residents.



Article 12

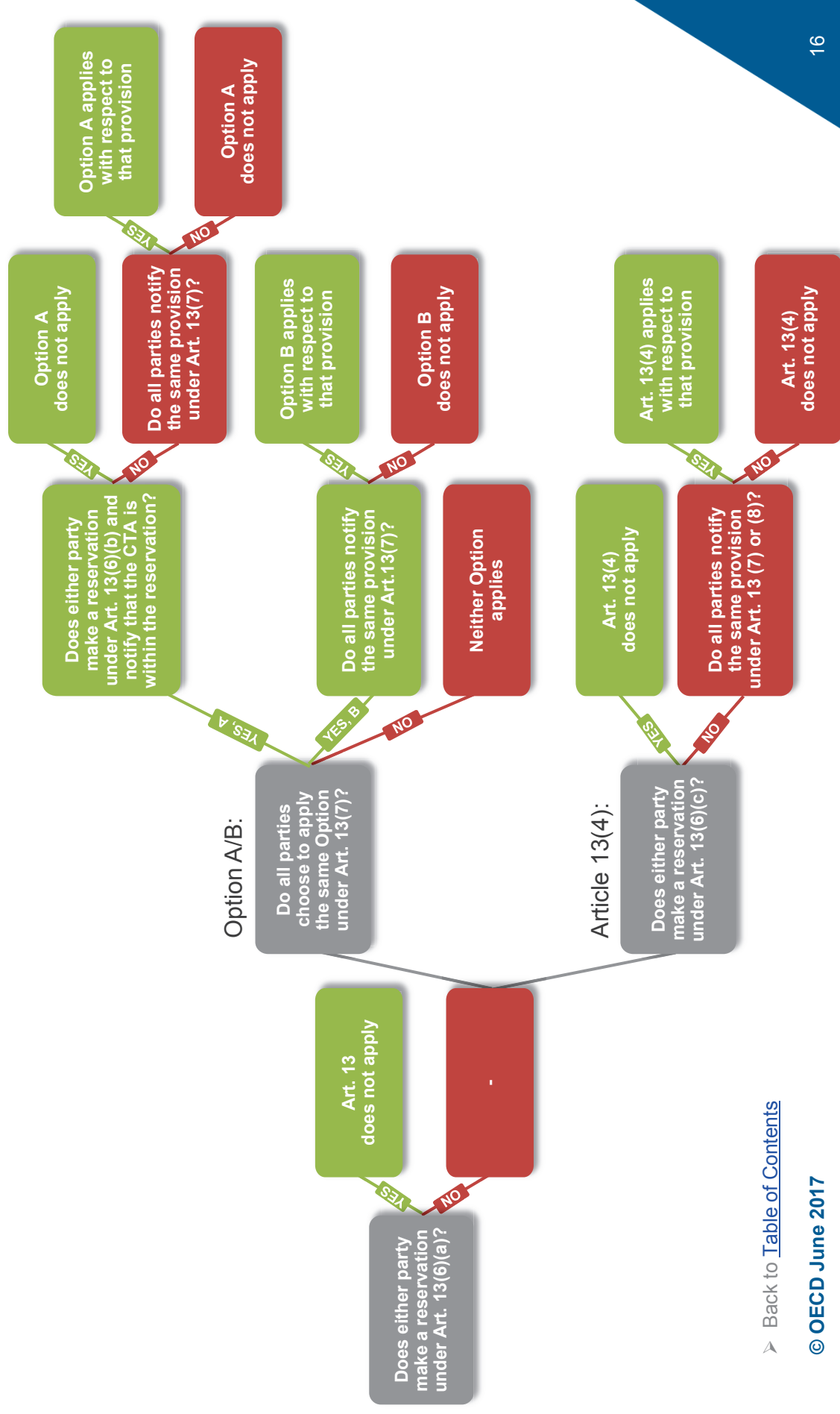
Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies





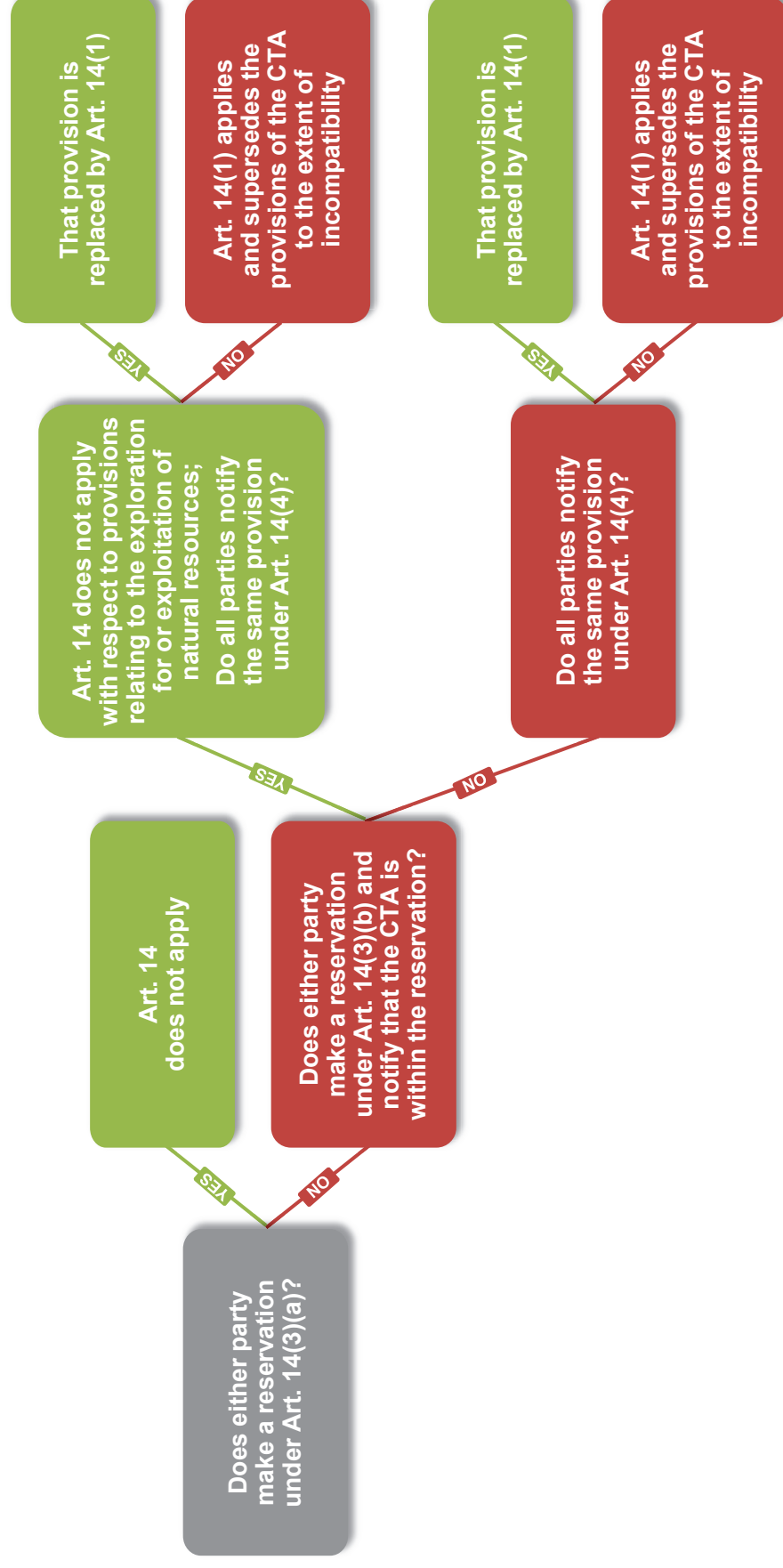
Article 13

Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions



Article 14

Splitting up of Contracts





Article 15

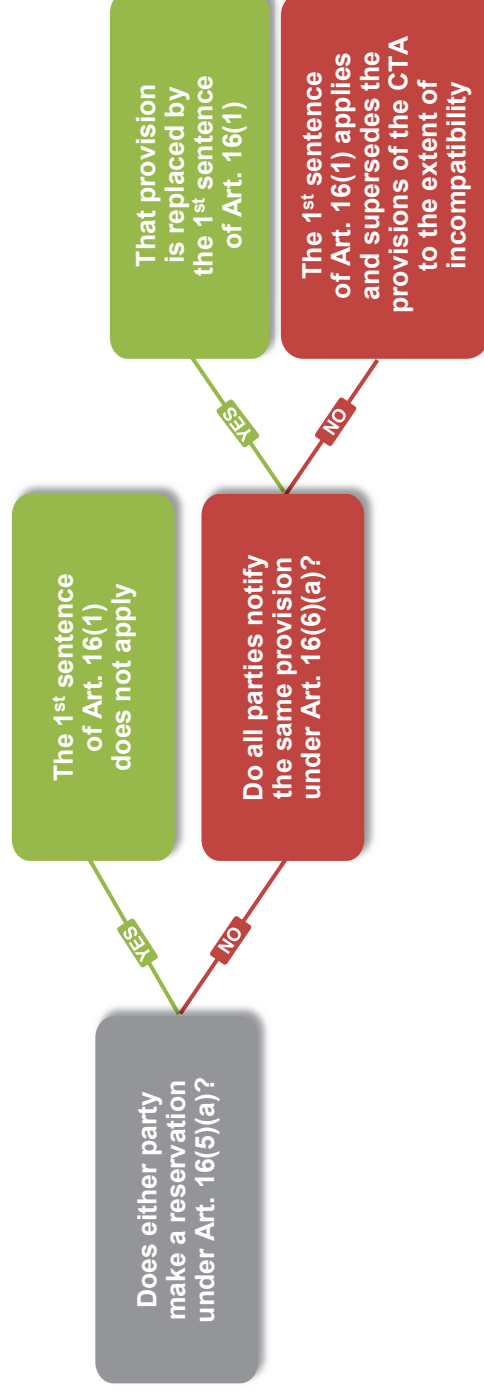
Definition of a Person Closely Related to an Enterprise





Article 16(1) – 1

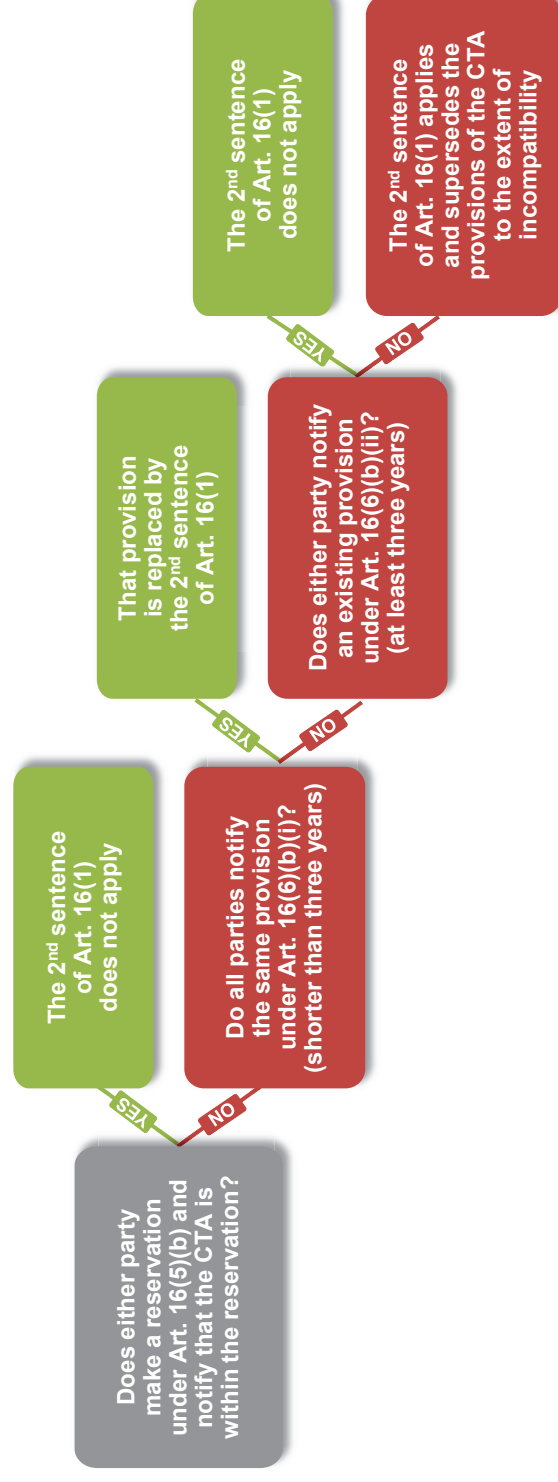
Mutual Agreement Procedure (1st sentence)





Article 16(1) – 2

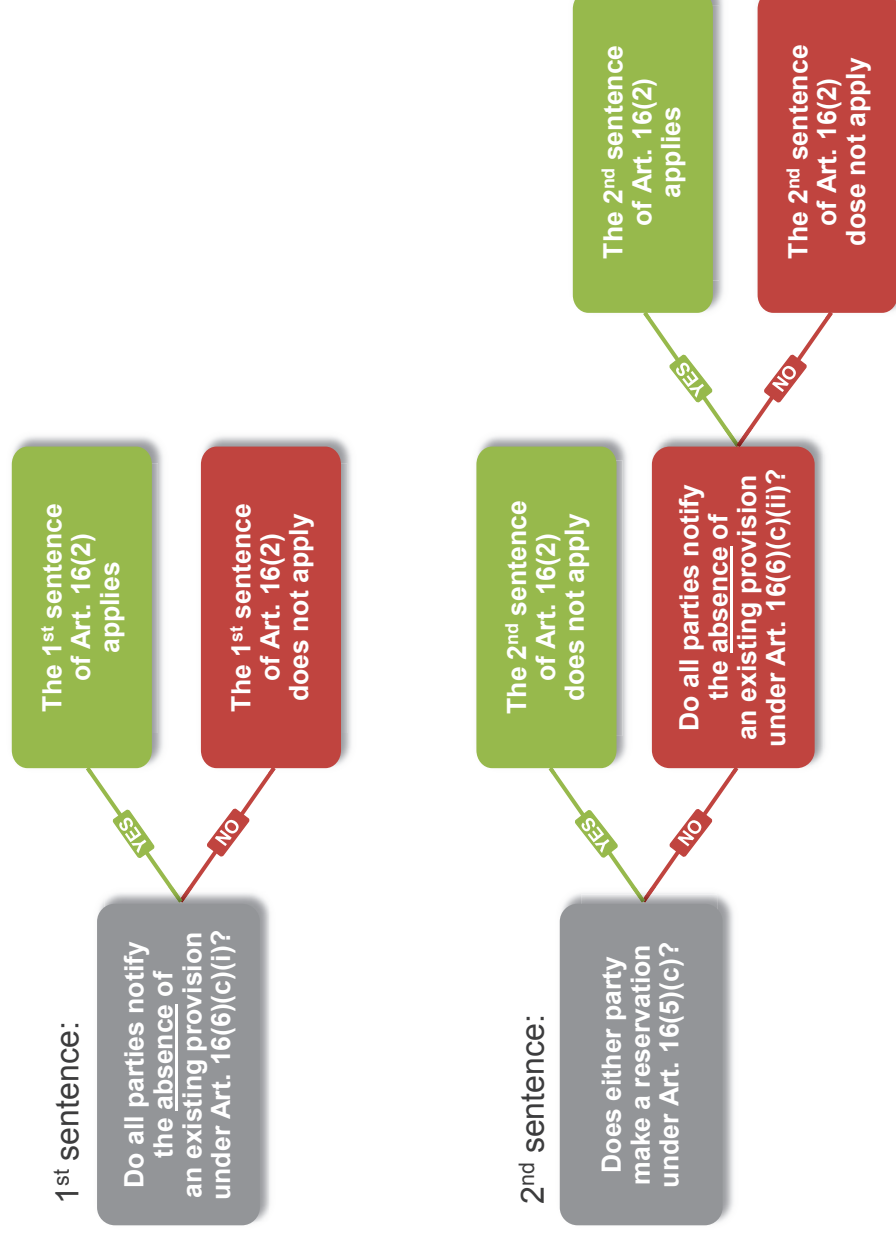
Mutual Agreement Procedure (2nd sentence)





Article 16(2)

Mutual Agreement Procedure





Article 16(3)

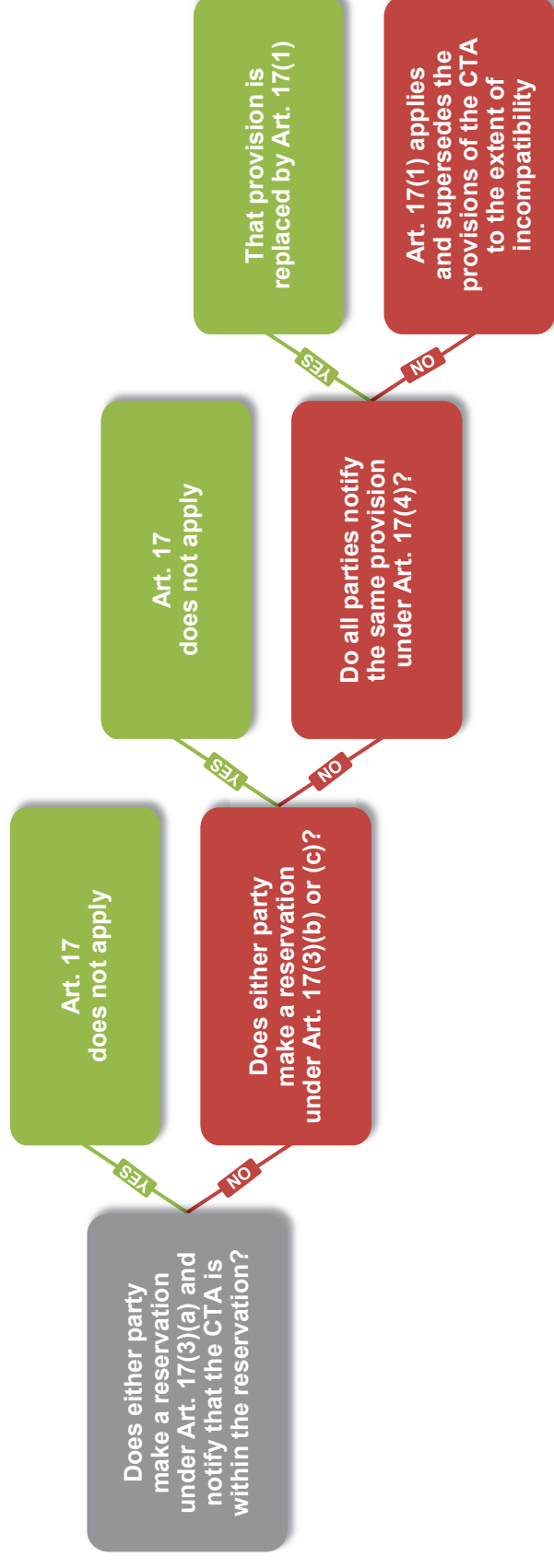
Mutual Agreement Procedure





Article 17

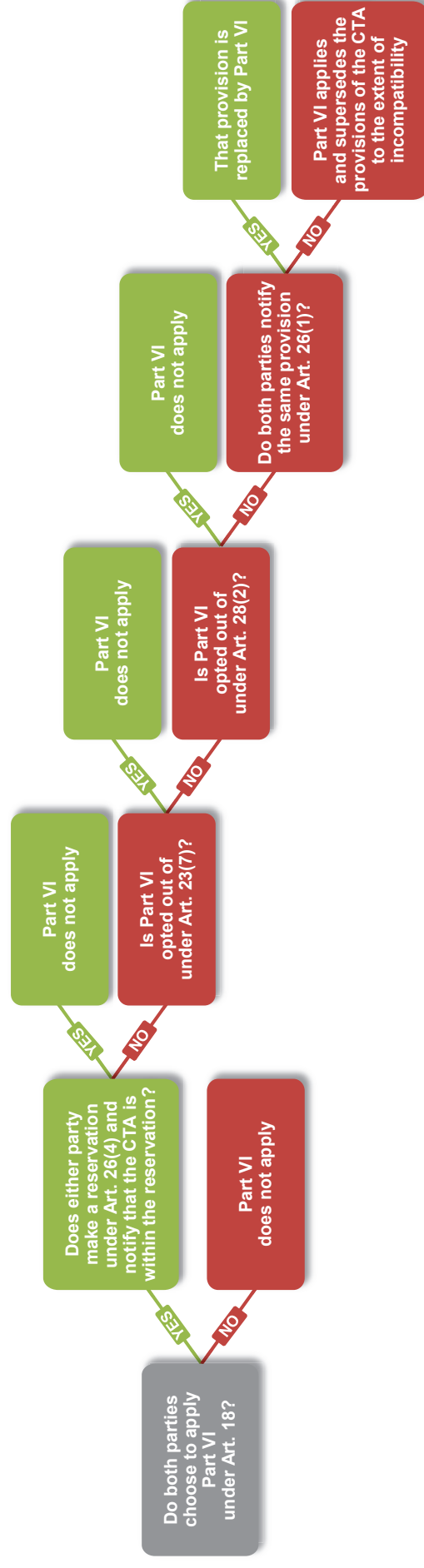
Corresponding Adjustments





Article 18

Choice of Apply Part VI (and Compatibility)





Article 19

Mandatory Binding Arbitration





Article 23 – 1

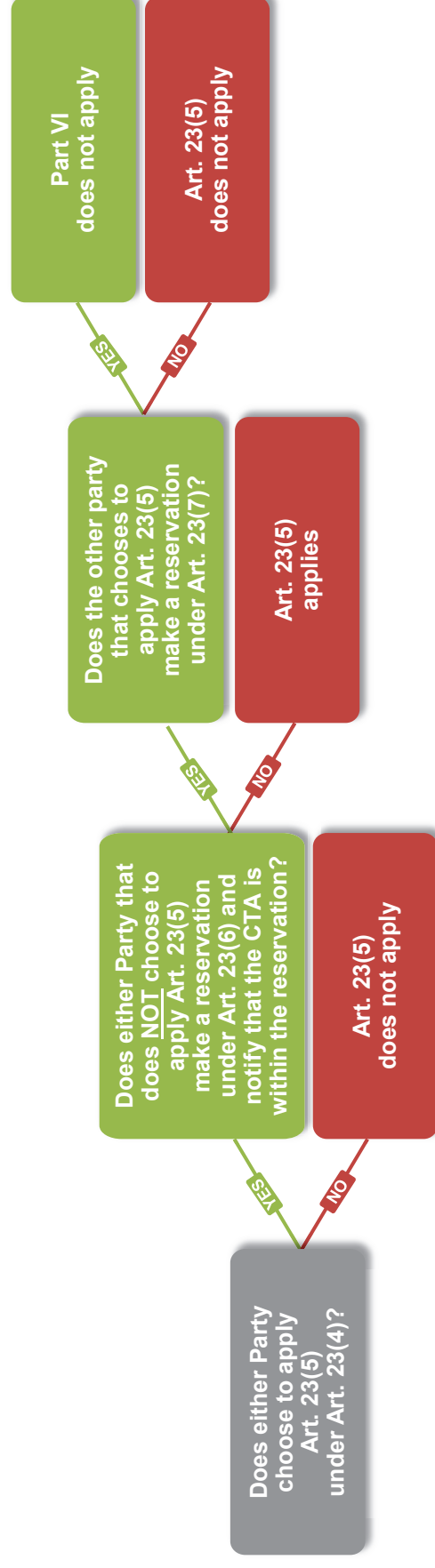
Type of Arbitration Process





Article 23 – 2

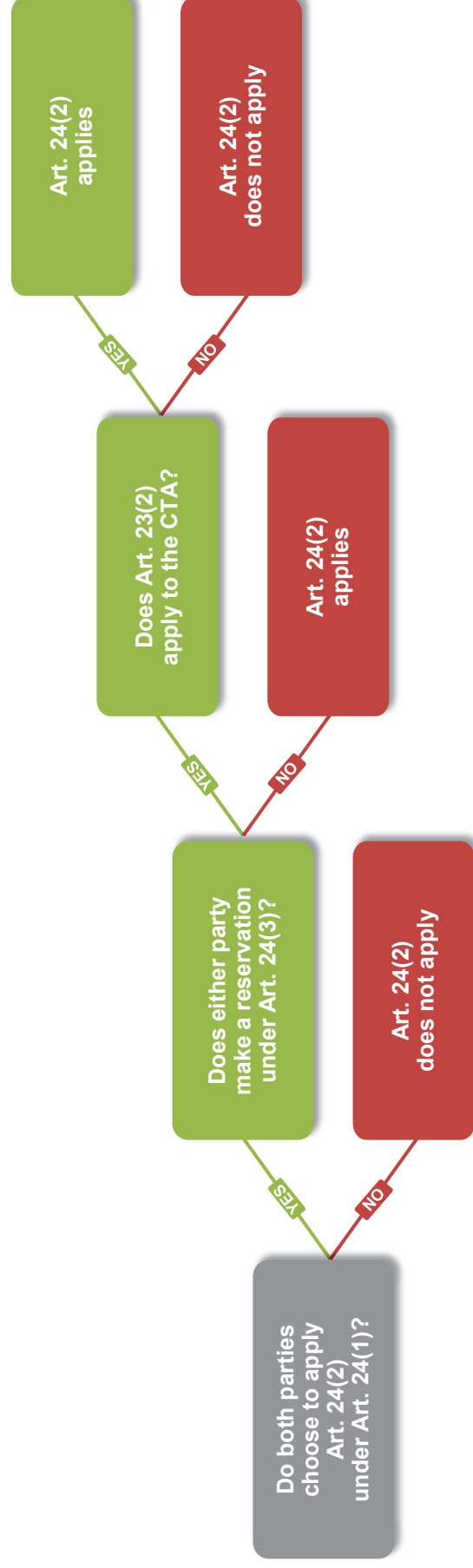
Type of Arbitration Process





Article 24

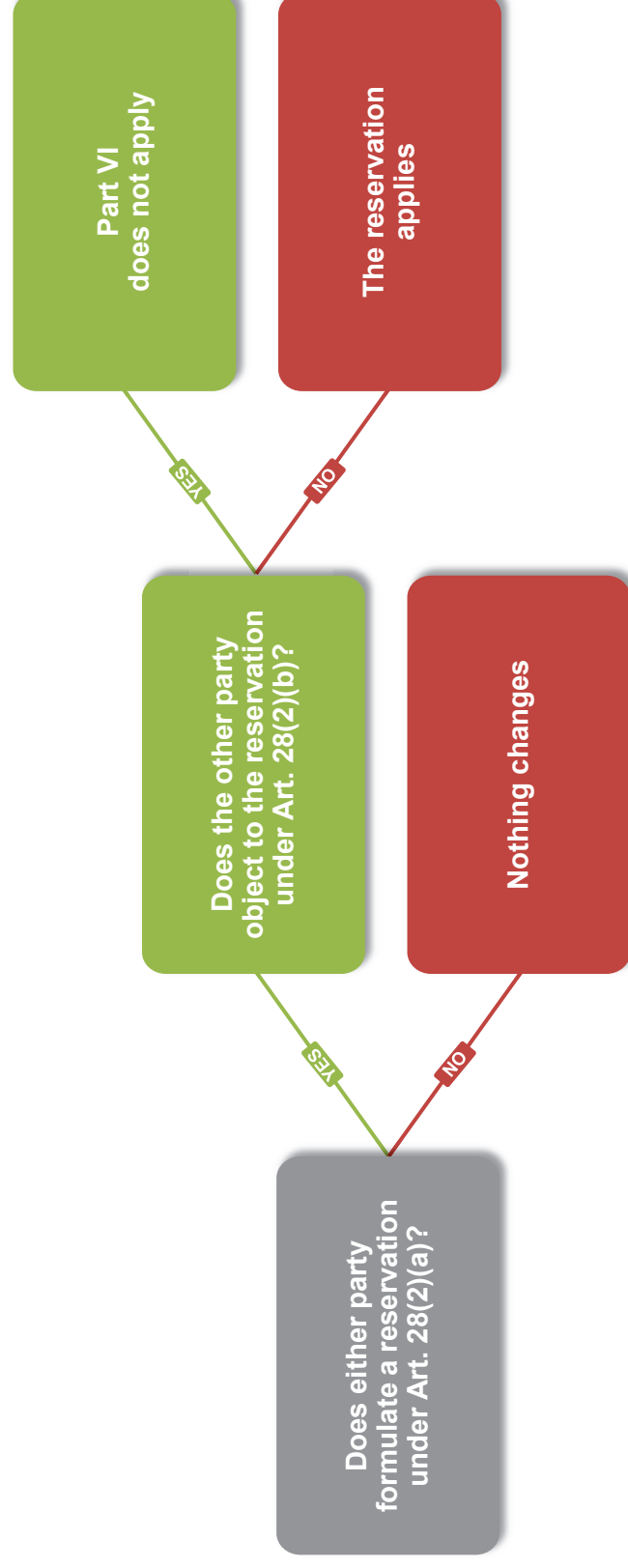
Agreement on a Different Resolution





Article 28

Reservation Formulated for Scope of Arbitration



Article 35 – 1

Entry into Effect



Article 35 – 2

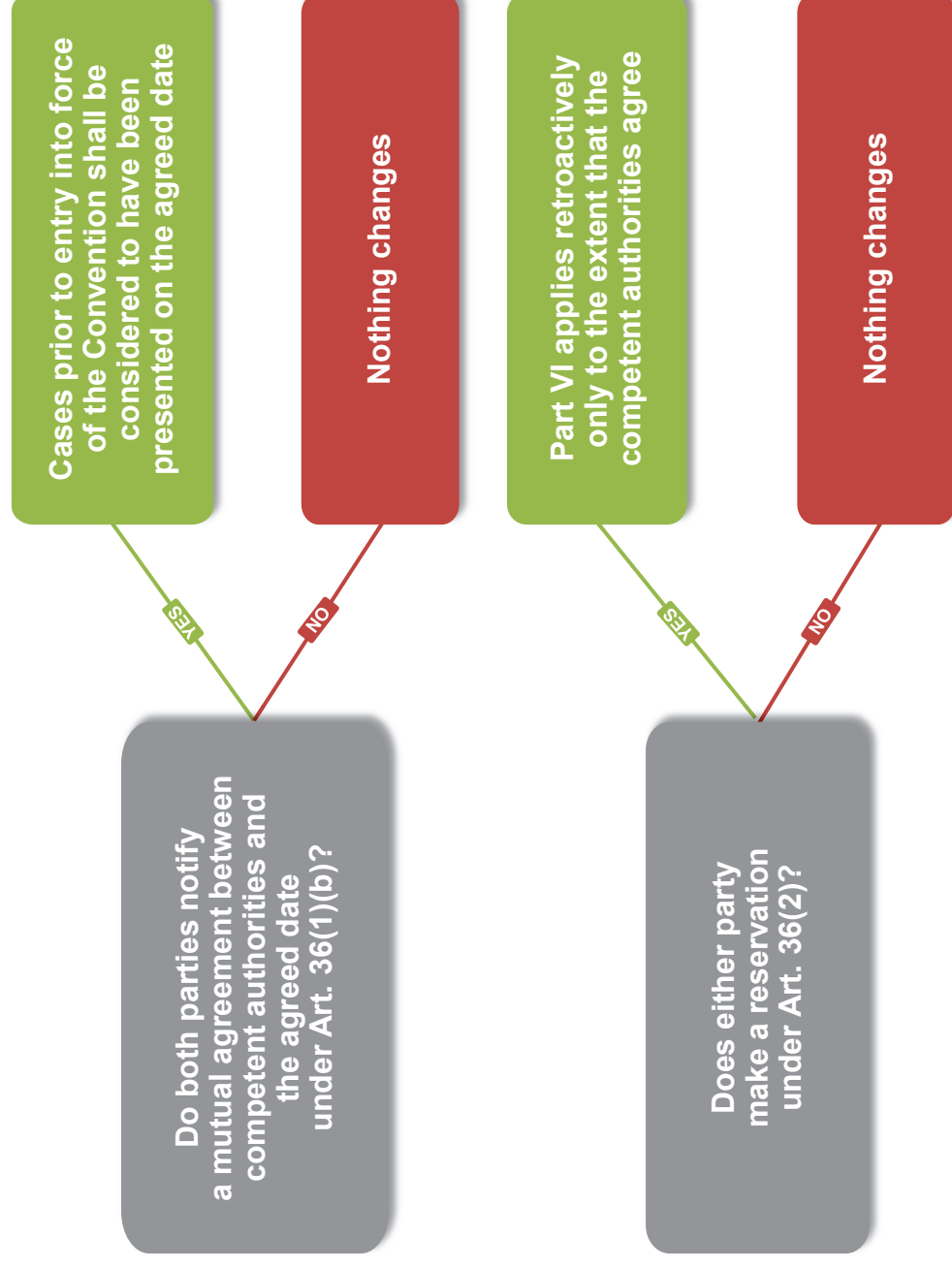
Entry into Effect





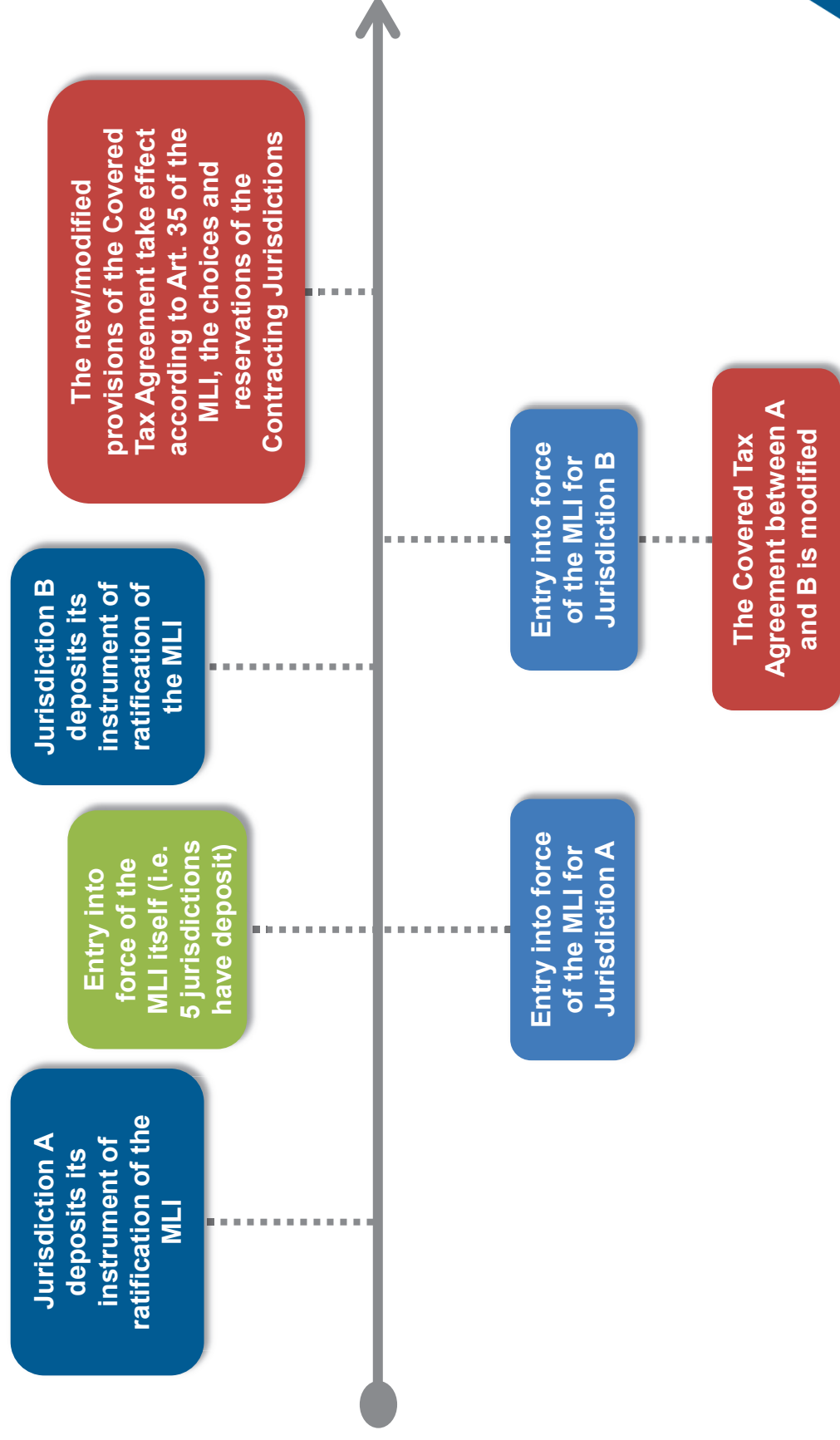
Article 36

Entry into Effect of Part VI





Entry into Force and Effect – Scenario 1





Entry into Force and Effect – Scenario 2

