

State of Israel



מדינת ישראל

**RESERVATIONS AND NOTIFICATIONS UNDER THE MULTILATERAL CONVENTION TO
IMPLEMENT TAX TREATY-RELATED MEASURES
TO PREVENT BASE EROSION AND PROFIT SHIFTING**

The State of Israel

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 State of Israel 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, Israel wishes the following agreement(s) 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 State of Israel and the Government of the Republic of Armenia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Armenia	Original	25-07-2017	N/A
2	Convention between the Government of the Republic of Austria and the Government of the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Austria	Original	28-11-2016	01-03-2018
3	Convention between the Republic of Azerbaijan and the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Azerbaijan	Original	13-12-2016	27-12-2017
4	Convention between the Government of the Republic of Belarus and the Government of the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital (property)	Belarus	Original	11-04-2000	29-12-2003
5	Convention between the Kingdom of Belgium and the State of Israel for the avoidance of double taxation with respect to taxes on income and capital	Belgium	Original	13-07-1972	04-11-1975
6	Convention between the Government of the Federative Republic of Brazil and the Government of the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Brazil	Original	12-12-2002	16-09-2005
7	Convention between the Government of the Republic of Bulgaria and the Government of the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Bulgaria	Original	18-01-2000	31-12-2002
8	Convention between the State of Israel and Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income ("and on capital" – in the 1975 convention)	Canada	Original	21-09-2016	21-12-2016
9	Agreement between the Government of the State of Israel 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 on capital	China	Original	08-04-1995	22-12-1995

10	Agreement between the Republic of Croatia and the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Croatia	Original	26-09-2006	01-02-2007
11	Convention between the Czech republic and the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Czech Republic	Original	12-12-1993	23-12-1994
12	Convention between the Government of the State of Israel 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	Denmark	Original	09-09-2009	29-12-2011
13	Convention between the Republic of Estonia and the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Estonia	Original	29-06-2009	28-12-2009
14	Convention between the Government of the State of Israel and the Government of the Federal Democratic Republic of Ethiopia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Ethiopia	Original	02-06-2004	25-02-2007
15	Agreement between the Republic of Finland and the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Finland	Original	08-01-1997	08-11-1998
16	Convention between the Government of the French Republic and the Government of the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	France	Original	31-07-1995	18-07-1996
17	Convention between the Government of Georgia and the Government of the State of Israel for the avoidance of double taxation and The prevention of fiscal evasion With respect to taxes on income	Georgia	Original	12-05-2010	22-11-2011
18	Convention between the Hellenic Republic and the State of Israel for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income	Greece	Original	24-10-1995	06-03-1998
19	Convention between the Government of the Republic of Hungary and the Government of the State of Israel for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income	Hungary	Original	14-05-1991	13-11-1992
20	convention between the Republic of India and the State of Israel for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income and on capital	India	Original	29-01-1996	15-05-1996
			Amending instrument	14-10-2015	19-12-2016
21	Convention between the State of Israel and Ireland for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income	Ireland	Original	20-11-1995	24-12-1995
22	Convention between the Government of the State of Israel and the Government	Italy	Original	08-09-1995	06-08-1998

	of the Republic of Italy for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion				
23	Convention between the Government of the State of Israel and the Government of Jamaica for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Jamaica	Original	29-06-1984	03-09-1985
24	Convention between the State of Israel and Japan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Japan	Original	08-03-1993	24-12-1993
25	Convention between the Government of the Republic of Korea and the Government of the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Korea	Original	18-03-1997	13-12-1997
26	Convention between the Government of the Republic of Latvia and the Government of the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Latvia	Original	20-02-2006	13-07-2006
27	Convention between the Government of the Republic of Lithuania and the Government of the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Lithuania	Original	11-05-2006	01-12-2006
28	Convention between the State of Israel and 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	Luxembourg	Original	13-12-2004	22-05-2006
29	Convention between the Israeli Government and the Macedonian Government for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Macedonia	Original	09-12-2015	N/A
30	Convention between the Government of Malta and the Government of the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malta	Original	28-07-2011	08-12-2013
31	Convention between the United Mexican States and the State of Israel for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income and on capital	Mexico	Original	20-07-1999	09-05-2000
32	Convention between the Government of the Republic of Moldova and the Government of the state of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Moldova	Original	23-11-2006	12-04-2007
33	Convention between the Kingdom of the Netherlands and the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Netherlands	Original	02-07-1973	09-09-1974
			Amending instrument	16-01-1996	26-07-1996
34	Convention between the Kingdom of Norway and the State of ISRAEL for the	Norway	Original	02-11-1966	11-01-1968

	avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital				
35	Convention between the State of Israel and the Republic of Panama for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Panama	Original	08-11-2012	30-06-2014
36	The Convention between the Government of the Republic of the Philippines and the Government of the State of ISRAEL for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Philippines	Original	09-06-1992	27-05-1997
37	Agreement between the Government of the State of Israel and the Government of the Republic of Poland for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income	Poland	Original	22-05-1991	30-12-1991
38	Convention between the Government of the State of Israel and the Portuguese Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Portugal	Original	26-09-2006	18-02-2008
39	Convention between the Government of Romania and the Government of the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Romania	Original	15-06-1997	21-06-1998
40	Convention between the Government of the State of Israel and the Government of the Russian Federation for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income	Russia	Original	25-04-1994	07-12-2000
41	Agreement between the Government of the State of Israel 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	19-05-2005	06-12-2005
42	Convention between the Government of the Slovak Republic and the Government of the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Slovak Republic	Original	08-09-1999	23-05-2000
43	Convention between the Government of the State of Israel and the Government of 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	Slovenia	Original	30-01-2007	27-12-2007
44	Convention between the Republic of South Africa and the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains	South Africa	Original	10-02-1978	27-05-1980
45	Convention between the State of Israel and the Kingdom of Spain for the avoidance of double taxation and the	Spain	Original	30-11-1999	20-11-2000

	prevention of fiscal evasion with respect to taxes on income and on capital				
46	Agreement between Sweden and Israel for the avoidance of double taxation with respect to taxes on income and capital	Sweden	Original	22-12-1959	03-06-1960
47	Agreement between the Taipei Economic and Cultural Office in Tel-Aviv and the Israel Economic and Cultural Office in Taipei for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Taiwan	Original	24-12-2009	24-12-2009
48	Convention between the Government of the Kingdom of Thailand and the Government of the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Thailand	Original	22-01-1996	24-12-1996
49	convention between the republic of turkey and the state of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Turkey	Original	14-03-1996	27-05-1998
50	Convention between the Government of Ukraine and the Government of the State of ISRAEL for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Ukraine	Original	26-11-2003	20-04-2006
51	Convention between the Government of the United States of America and the Government of Israel with respect to taxes on income	United States	Original	20-11-1975	30-12-1994
			Amending instrument (a)	30-05-1980	30-12-1994
			Amending instrument (b)	26-01-1993	30-12-1994
52	Convention between the Government of the State of Israel and the Government of the Republic of Uzbekistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Uzbekistan	Original	15-09-1998	09-03-1999
53	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Vietnam	Original	04-08-2009	25-12-2009

Article 3 - Transparent Entities**Notification of Existing Provisions in Listed Agreements**

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 1(2)
3	Azerbaijan	Protocol (1)
8	Canada	Article 1(2)
31	Mexico	Protocol (1)

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

Pursuant to Article 4(4) of the Convention, Israel 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) and (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 4(3)
2	Austria	Article 4(3)
3	Azerbaijan	Article 4(3)
4	Belarus	Article 4(3)
5	Belgium	Article 4(3)
6	Brazil	Article 4(3)
7	Bulgaria	Article 4(3)
8	Canada	Article 4(3)
9	China	Article 4(3)
10	Croatia	Article 4(3)
11	Czech Republic	Article 4(3)
12	Denmark	Article 4(4)
13	Estonia	Article 4(3)
14	Ethiopia	Article 4(3)
15	Finland	Article 4(3)
16	France	Article 4(3)
17	Georgia	Article 4(3)
18	Greece	Article 4(3)
19	Hungary	Article 4(3)
20	India	Article 4(3)
21	Ireland	Article 4(3)
22	Italy	Article 4(3)
23	Jamaica	Article 4(3)
24	Japan	Article 4(3) and Protocol (1)
25	Korea	Article 4(3)
26	Latvia	Article 4(3)
27	Lithuania	Article 4(3)
28	Luxembourg	Article 4(3)
29	Macedonia	Article 4(3)
30	Malta	Article 4(3)
31	Mexico	Article 4(3)
32	Moldova	Article 4(3)
33	Netherlands	Article 4(4)
34	Norway	Article 4(3)

35	Panama	Article 4(3)
36	Philippines	Article 4(3)
37	Poland	Article 4(3)
38	Portugal	Article 4(3)
39	Romania	Article 4(3)
40	Russia	Article 4(3)
41	Singapore	Article 4(3)
42	Slovak Republic	Article 4(3)
43	Slovenia	Article 4(3)
44	South Africa	Article 4(3)
45	Spain	Article 4(3)
46	Sweden	Part of Article II.1(e)
47	Taiwan	Article 4(3)
48	Thailand	Article 4(3)
49	Turkey	Article 4(3)
50	Ukraine	Article 4(3)
51	United States	Article 3(3)
52	Uzbekistan	Article 4(3)
53	Vietnam	Article 4(3)

Article 6 – Purpose of a Covered Tax Agreement**Notification of Existing Preamble Language in Listed Agreements**

Pursuant to Article 6(5) of the Convention, Israel 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	Armenia	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,
2	Austria	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,
3	Azerbaijan	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
4	Belarus	Desiring to conclude a Convention for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income and on capital (property),
5	Belgium	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital,
6	Brazil	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
7	Bulgaria	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
9	China	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;
10	Croatia	desiring to conclude an Agreement for the avoidance of double taxation and for the prevention of tax evasion with respect to taxes on income and on capital
12	Denmark	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	Ethiopia	Desiring to conclude a Convention for the avoidance of double taxation and for the prevention of tax evasion with respect to taxes on income
15	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,
16	France	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,

18	Greece	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
19	Hungary	Desiring to conclude a Convention for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income,
21	Ireland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
22	Italy	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion,
23	Jamaica	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	Japan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	Korea	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	Latvia	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,
27	Lithuania	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,
28	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
29	Macedonia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
30	Malta	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
31	Mexico	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, which shall hereafter be referred to as the "Convention", and to further develop and facilitate their relationship,
32	Moldova	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,
33	Netherlands	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,
34	Norway	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

35	Panama	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
36	Philippines	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
37	Poland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
38	Portugal	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
39	Romania	Desiring to promote and strengthen the economic relations between the two countries
40	Russia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
41	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
42	Slovak 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,
43	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
44	South Africa	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
45	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,
46	Sweden	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and capital
47	Taiwan	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
48	Thailand	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
49	Turkey	Desiring to conclude an Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
50	Ukraine	Desiring to conclude an Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
51	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

52	Uzbekistan	desiring to conclude a Convention for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income and on capital
53	Vietnam	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,

Article 7 – Prevention of Treaty Abuse**Notification of Existing Provisions in Listed Agreements**

Pursuant to Article 7(17)(a) of the Convention, Israel 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
1	Armenia	Article 27(1)
3	Azerbaijan	Article 27(1)
4	Belarus	Article 23
6	Brazil	Article 25(2)
9	China	Protocol 4
11	Czech Republic	Article 25
12	Denmark	Article 27(1)
15	Finland	Article 25(2)
16	France	Article 28(3)
17	Georgia	Article 26(1) and (2)
18	Greece	Article 24
19	Hungary	Article 25
20	India	Article 27A(1)
21	Ireland	Article 11(8) and Article 12(7)
22	Italy	Article 30
25	Korea	Protocol 3
27	Lithuania	Protocol 7
29	Macedonia	Article 26(1)
30	Malta	Article 26(1) and (2)
35	Panama	Article 26(1)
39	Romania	Article 23
40	Russia	Article 24
42	Slovak Republic	Article 26
47	Taiwan	Article 27(1)
48	Thailand	Article 23
49	Turkey	Article 27
52	Uzbekistan	Article 26
53	Vietnam	Article 28(1)

Article 8 – Dividend Transfer Transactions

Pursuant to Article 8(3)(b)(iii) of the Convention, Israel 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 longer than a 365 day period. The following agreement contains provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
51	United States	Article 12(2)(b) and (c)

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 8(4) of the Convention, Israel 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	Armenia	Article 10(2)(b)
2	Austria	Article 10(2)(a)
6	Brazil	Article 10(2)(a)
8	Canada	Article 10(2)(a)
10	Croatia	Article 10(2)(a) and (b)
11	Czech Republic	Article 10(2)(a)
12	Denmark	Article 10(2)(a)
13	Estonia	Article 10(2)(a)
14	Ethiopia	Article 10(2)(a) and (b)
15	Finland	Article 10(1)(a)
16	France	Article 10(2)(a) and (b)
17	Georgia	Article 10(2)(a)
19	Hungary	Article 10(2)(a)
22	Italy	Article 10(2)(a)
23	Jamaica	Article 10(2)(a)
24	Japan	Article 10(2)(a)
25	Korea	Article 10(2)(a) and (b)
26	Latvia	Article 10(2)(a) and (b)
27	Lithuania	Article 10(2)(a) and (b)
28	Luxembourg	Article 10(2)(a),(b)
29	Macedonia	Article 10(2)(a)
30	Malta	Article 10(2)(a)(i)
31	Mexico	Article 10(2)(a) and (b)
32	Moldova	Article 10(2)(a)
33	Netherlands	Article 11(2)(a)
34	Norway	Article 10(2)(a)
36	Philippines	Article 10(2)(a)
37	Poland	Article 10(2)(a)

38	Portugal	Article 10(2)(a) and (b)
41	Singapore	Article 10(2)(a)
42	Slovak Republic	Article 10(2)(a)
43	Slovenia	Article 10(2)(a) and (b)
48	Thailand	Article 10(2)(b)(i)
50	Ukraine	Article 10(2)(a) and (b)

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)(a) of the Convention, Israel reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

Notification of Choice of Optional Provisions

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

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(8) of the Convention, Israel considers that the following agreement(s) contain(s) a provision described in Article 9(5). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 13(4)
2	Austria	Article 13(2)
3	Azerbaijan	Article 13(2)
4	Belarus	Article 13(4)
5	Belgium	13(1), second sentence
6	Brazil	Article 13(2)
7	Bulgaria	Article 13(4)
8	Canada	Article 13(4)
9	China	Article 13(4)
10	Croatia	Article 13(2)
12	Denmark	Article 13(5)
13	Estonia	Article 13(2)
14	Ethiopia	Article 13(2)
16	France	Article 13(1)(b)
17	Georgia	Article 13(2)
18	Greece	Article 13(5)
19	Hungary	part of Article 13(1)
20	India	Article 14(4)
21	Ireland	Article 13(5)
22	Italy	Article 13(4)
23	Jamaica	Article 14(3)
25	Korea	Article 13(4)
26	Latvia	Article 13(2)
27	Lithuania	Article 13(2)
28	Luxembourg	Article 13(4)
29	Macedonia	Article 13(2)
30	Malta	Article 13(2)(a)

31	Mexico	Article 13(5)
32	Moldova	Article 13(2)
33	Netherlands	15(1), second and third sentences
35	Panama	Article 13(2)
36	Philippines	Article 13(4)
37	Poland	part of Article 13(1)
38	Portugal	Article 13(4)
39	Romania	Article 13(4)
40	Russia	Article 13(3)(b)
41	Singapore	Article 13(2)
43	Slovenia	Article 13(2)
44	South Africa	13(1), second and third sentences
45	Spain	Article 13(2)
47	Taiwan	Article 13(2)
48	Thailand	Article 13(2)
49	Turkey	Article 13(4)
50	Ukraine	Article 13(2)
51	United States	Article 7(3)(a),(b)
52	Uzbekistan	Article 13(5)
53	Vietnam	Article 13(2)

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, Israel 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 Commissionnaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, Israel considers that the following agreements include 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	Armenia	Article 5(5)
2	Austria	Article 5(5)
3	Azerbaijan	Article 5(5)
4	Belarus	Article 5(5)
5	Belgium	Article 5(4)
6	Brazil	Article 5(5)
7	Bulgaria	Article 5(5)
8	Canada	Article 5(5)
9	China	Article 5(5)
10	Croatia	Article 5(5)
11	Czech Republic	Article 5(5)
12	Denmark	Article 5(5)
13	Estonia	Article 5(5)
14	Ethiopia	Article 5(5)
15	Finland	Article 5(5)
16	France	Article 5(5)
17	Georgia	Article 5(5)
18	Greece	Article 5(5)
19	Hungary	Article 5(5)
20	India	Article 5(5)
21	Ireland	Article 5(5)
22	Italy	Article 5(4)
23	Jamaica	Article 5(4)
24	Japan	Article 5(5)
25	Korea	Article 5(4)
26	Latvia	Article 5(5)
27	Lithuania	Article 5(5)
28	Luxembourg	Article 5(5)
29	Macedonia	Article 5(5)
30	Malta	Article 5(5)
31	Mexico	Article 5(5)
32	Moldova	Article 5(5)
33	Netherlands	Article 5(5)
34	Norway	Article 5(4)
35	Panama	Article 5(6)
36	Philippines	Article 5(4)
37	Poland	Article 5(5)
38	Portugal	Article 5(5)

39	Romania	Article 5(4)
40	Russia	Article 5(5)
41	Singapore	Article 5(5)
42	Slovak Republic	Article 5(5)
43	Slovenia	Article 5(5)
44	South Africa	Article 5(5)
45	Spain	Article 5(5)
46	Sweden	Article II.1.(g)(iii)
47	Taiwan	Article 5(6)
48	Thailand	Article 5(4)
49	Turkey	Article 5(5)
50	Ukraine	Article 5(5)
51	United States	Article 5(5)
52	Uzbekistan	Article 5(5)
53	Vietnam	Article 5(5)

Pursuant to Article 12(6) of the Convention, Israel considers that the following agreements include 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	Armenia	Article 5(6)
2	Austria	Article 5(6)
3	Azerbaijan	Article 5(6)
4	Belarus	Article 5(7)
5	Belgium	Article 5(5)
6	Brazil	Article 5(6)
7	Bulgaria	Article 5(6)
8	Canada	Article 5(6)
9	China	Article 5(6)
10	Croatia	Article 5(6)
11	Czech Republic	Article 5(6)
12	Denmark	Article 5(6)
13	Estonia	Article 5(6)
14	Ethiopia	Article 5(6)
15	Finland	Article 5(6)
16	France	Article 5(7)
17	Georgia	Article 5(6)
18	Greece	Article 5(7)
19	Hungary	Article 5(6)
20	India	Article 5(6)
21	Ireland	Article 5(6)
22	Italy	Article 5(5)
23	Jamaica	Article 5(5)
24	Japan	Article 5(6)
25	Korea	Article 5(5)

26	Latvia	Article 5(6)
27	Lithuania	Article 5(6)
28	Luxembourg	Article 5(6)
29	Macedonia	Article 5(6)
30	Malta	Article 5(6)
31	Mexico	Article 5(7)
32	Moldova	Article 5(6)
33	Netherlands	Article 5(6)
34	Norway	Article 5(5) and (6)
35	Panama	Article 5(7)
36	Philippines	Article 5(6)
37	Poland	Article 5(6)
38	Portugal	Article 5(6)
39	Romania	Article 5(5)
40	Russia	Article 5(6)
41	Singapore	Article 5(6)
42	Slovak Republic	Article 5(6)
43	Slovenia	Article 5(6)
44	South Africa	Article 5(6)
45	Spain	Article 5(6)
46	Sweden	Article II.1.(g)(iv)
47	Taiwan	Article 5(7)
48	Thailand	Article 5(6)
49	Turkey	Article 5(6)
50	Ukraine	Article 5(6)
51	United States	Article 5(6)
52	Uzbekistan	Article 5(7)
53	Vietnam	Article 5(6)

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, Israel 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, Israel considers that the following agreements include a provision described in Article 13(5)(a) and are not subject to a reservation under Article 13(6)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 5(4)
2	Austria	Article 5(4)
3	Azerbaijan	Article 5(4)
4	Belarus	Article 5(4)
5	Belgium	Article 5(3)
6	Brazil	Article 5(4)
7	Bulgaria	Article 5(4)
8	Canada	Article 5(4)
9	China	Article 5(4)
10	Croatia	Article 5(4)
11	Czech Republic	Article 5(4)
12	Denmark	Article 5(4)
13	Estonia	Article 5(4)
14	Ethiopia	Article 5(4)
15	Finland	Article 5(4)
16	France	Article 5(4)
17	Georgia	Article 5(4)
18	Greece	Article 5(4)
19	Hungary	Article 5(4)
20	India	Article 5(4)
21	Ireland	Article 5(4)
22	Italy	Article 5(3)
23	Jamaica	Article 5(3)
24	Japan	Article 5(4)
25	Korea	Article 5(3)
26	Latvia	Article 5(4)
27	Lithuania	Article 5(4)
28	Luxembourg	Article 5(4)
29	Macedonia	Article 5(4)
30	Malta	Article 5(4)
31	Mexico	Article 5(4)
32	Moldova	Article 5(4)

33	Netherlands	Article 5(3)
34	Norway	Article 5(3)
35	Panama	Article 5(5)
36	Philippines	Article 5(3)
37	Poland	Article 5(4)
38	Portugal	Article 5(4)
39	Romania	Article 5(3)
40	Russia	Article 5(4)
41	Singapore	Article 5(4)
42	Slovak Republic	Article 5(4)
43	Slovenia	Article 5(4)
44	South Africa	Article 5(3)
45	Spain	Article 5(4)
46	Sweden	Article II.1.(g)(ii)
47	Taiwan	Article 5(5)
48	Thailand	Article 5(3)
49	Turkey	Article 5(4)
50	Ukraine	Article 5(4)
51	United States	Article 5(3)
52	Uzbekistan	Article 5(4)
53	Vietnam	Article 5(4)

Article 16 – Mutual Agreement Procedure**Reservation**

Pursuant to Article 16(5)(a) of the Convention, Israel 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, Israel considers that the following agreements include 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	Belgium	Article 25(1) , second sentence
14	Ethiopia	Article 25(1) ,second sentence
22	Italy	Article 26(1), second sentence
36	Philippines	Article 26(1) , second sentence
39	Romania	Article 26(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Israel considers that the following agreements include 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	Armenia	Article 25(1) , second sentence
2	Austria	Article 25(1) , second sentence

3	Azerbaijan	Article 25(1) , second sentence
4	Belarus	Article 26(1) second sentence
7	Bulgaria	Article 24(1) , second sentence
8	Canada	Article 23(1) , second sentence
9	China	Article 26(1) , second sentence
10	Croatia	Article 25(1) , second sentence
11	Czech Republic	Article 26(1) , second sentence
12	Denmark	Article 23(1) , second sentence
13	Estonia	Article 24(1) , second sentence
15	Finland	Article 26(1) , second sentence
16	France	Article 25(1) ,second sentence
17	Georgia	Article 24(1) , second sentence
18	Greece	Article 25(1) , second sentence
19	Hungary	Article 26(1) , second sentence
20	India	Article 26(1) , second sentence
21	Ireland	Article 25(1), second sentence
23	Jamaica	Article 26(1) , second sentence
24	Japan	Article 25(1) , second sentence
25	Korea	Article 26(1) , second sentence
26	Latvia	Article 25(1) , second sentence
27	Lithuania	Article 25(1) ,second sentence
28	Luxembourg	Article 24(1) , second sentence
29	Macedonia	Article 24(1) , second sentence
30	Malta	Article 24(1) second sentence
31	Mexico	Article 26(1) , second sentence
32	Moldova	Article 24(1) , second sentence
35	Panama	Article 24(1) , second sentence
37	Poland	Article 26(1), second sentence
38	Portugal	Article 25(1), second sentence
40	Russia	Article 25(1), second sentence
41	Singapore	Article 24(1), second sentence
42	Slovak Republic	Article 27(1), second sentence
43	Slovenia	Article 25(1), second sentence
45	Spain	Article 26(1), second sentence
47	Taiwan	Article 25(1), second sentence
48	Thailand	Article 26(1), second sentence
50	Ukraine	Article 25(1), second sentence
52	Uzbekistan	Article 25(1), second sentence
53	Vietnam	Article 26(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, Israel considers that the following agreements do not include the provisions described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
5	Belgium
46	Sweden
51	United States

Pursuant to Article 16(6)(c)(ii) of the Convention, Israel considers that the following agreements do not include the provisions described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
5	Belgium
6	Brazil
22	Italy
31	Mexico
33	Netherlands
34	Norway
36	Philippines
44	South Africa
46	Sweden
48	Thailand

Pursuant to Article 16(6)(d)(i) of the Convention, Israel considers that the following agreement do not include the provisions described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
5	Belgium
44	South Africa
46	Sweden

[Pursuant to Article 16(6)(d)(ii) of the Convention, Israel considers that the following agreements do not include the provisions described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
5	Belgium
6	Brazil
22	Italy
38	Portugal
46	Sweden
51	United States

Article 17 – Corresponding Adjustments**Notification of Existing Provisions in Listed Agreements**

Pursuant to Article 17(4) of the Convention, Israel considers that the following agreements include 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	Armenia	Article 9(2)
2	Austria	Article 9(2)
3	Azerbaijan	Article 9(2)
4	Belarus	Article 9(2)
7	Bulgaria	Article 9(2)
8	Canada	Article 9(2)
9	China	Article 9(2)
10	Croatia	Article 9(2)
11	Czech Republic	Article 9(2)
12	Denmark	Article 9(2)
13	Estonia	Article 9(2)
14	Ethiopia	Article 9(2)
15	Finland	Article 9(2)
16	France	Article 9(2)
17	Georgia	Article 9(2)
20	India	Article 9(2)
21	Ireland	Article 9(2)
22	Italy	Protocol (b)
23	Jamaica	Article 9(2)
24	Japan	Article 9(2)
25	Korea	Article 9(2)
26	Latvia	Article 9(2)
27	Lithuania	Article 9(2)
28	Luxembourg	Article 9(2)
29	Macedonia	Article 9(2)
30	Malta	Article 9(2)
31	Mexico	Article 9(2)
32	Moldova	Article 9(2)
35	Panama	Article 9(2)
36	Philippines	Article 9(2)
38	Portugal	Article 9(2)
40	Russia	Article 9(2)
41	Singapore	Article 9(2)
42	Slovak Republic	Article 9(2)
43	Slovenia	Article 9(2)
45	Spain	Article 9(2)
47	Taiwan	Article 9(2)
49	Turkey	Article 9(2)

50	Ukraine	Article 9(2)
51	United States	Article 11(2)
52	Uzbekistan	Article 9(2)
53	Vietnam	Article 9(2)

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, Israel hereby chooses **not** to apply Part VI.

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

Pursuant to Article 35(2) of the Convention, solely for purposes of its own application of Article 35(1)(a) and (5)(a), Israel hereby chooses to substitute “taxable period” for “calendar year”.

Pursuant to Article 35(3) of the Convention, solely for purposes of its own application of Article 35(1)(b) and 5(b), Israel hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after the first day of the next calendar year beginning on or after the expiration of a period”.

Reservation

Pursuant to Article 35(6) of the Convention, Israel reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.