

---

***OECD's Multilateral Convention on  
Mutual Administrative Assistance in Tax Matters***



**A·F·FERGUSON&Co.**  
*Chartered Accountants  
a member firm of the PwC network*

## **A. F. Ferguson & Co.,**

### **Organization for Economic Cooperation & Development's [OECD]**

## **Multilateral Convention on Mutual Administrative Assistance in Tax Matters**

### **General**

### ***History***

On September 14, 2016, Pakistan has become 104<sup>th</sup> signatory of the OECD's Multilateral Convention on Mutual Administrative Assistance in Tax Matters [List of members and their current status as per OECD website is attached as Annexure A to this note]. This is the most important development in the administration of taxation matters in respect of transactions with offshore jurisdictions. This will have multi-dimensional implications which have been briefly indicated in the following paragraphs.

Pakistan has entered into Bilateral Tax Conventions ['Treaties'] with almost all the countries of the world. These treaties provide specific arrangement with that particular jurisdiction. Almost all the treaties are based on adoption of UN or OECD model documents. There is a recent trend of harmonization and all the cases are being remodeled on OECD Model Convention. Traditionally treaties have scope limitation with regard to transactions undertaken in other jurisdiction. It is limited to 'Exchange of Information'.

Foreign Exchange reforms throughout the world and globalization of economy required improved administrative capabilities in taxation matters. OECD and Council of Europe, a body of developed nations being member of G20 countries, designed a comprehensive convention for mutual cooperation in tax administration in 1988 which is termed as 'Multilateral Convention on Mutual Administrative Assistance in Tax Matters' which was signed in Strasbourg on January 25, 1988. This is hereinafter referred to as '1988 MC'.

This document is, in substance, totally different in nature from a treaty. Except for 'Exchange of Information' which is a common feature, the principal difference between the two documents is that the former relates to 'Avoidance of Double Taxation' whereas the latter relates to assistance of one tax administrator by another administrator in enforcing its tax compliance.

In 2010, a Protocol was introduced in 1988 MC. This protocol amended the text of the 1988 MC and came into force on June 1, 2011. This amended version is hereinafter called as '2011 MC' and can be accessed on the web link [http://www.oecd-ilibrary.org/taxation/the-multilateral-convention-on-mutual-administrative-assistance-in-tax-matters\\_9789264115606-en](http://www.oecd-ilibrary.org/taxation/the-multilateral-convention-on-mutual-administrative-assistance-in-tax-matters_9789264115606-en).

## *Principles*

Legal principle of reciprocity is the essence of this agreement. One State cannot expect to seek information or assistance without agreeing to surrender similar information and assistance, if required by another State.

Furthermore, the effect of strengthening cooperation between two States is not to extend the existing domestic powers of their tax administration but to improve them by widening the territorial area in which they can be effective. This is the fundamental principle of MC. This, for example, means that limitation for initiating a tax proceeding under a domestic law will not be affected by availability of information or assistance available from another State.

One of the main features, relevant to Pakistan and many other countries, not being member of OECD have been allowed and permitted to be part of 2011 MC. Pakistan is one of the countries which are not part of G20 and a member of OECD.

The most important aspect of this MC, from scope viewpoint, is the fact that out of the 104 countries almost all the tax haven jurisdictions like British Virgin Island, Cayman Island, etc. [Panama is not there] are also the signatory to this MC. This non-traditional approach attains significance in the sense that non-compliance cannot be effectively ensured unless tax haven cooperate with jurisdictions facing non-compliance leading to tax evasion on account of transactions involving such jurisdictions. This significant non-traditional status amplifies the paramount importance of Pakistan's action of entering into this convention.

## *Areas Covered by the Convention*

This multilateral arrangement effectively consolidates the tax administration within all the 104 countries which are its signatory. In short, the chances of evasion of tax and protection against action for non-compliance which arise on account of jurisdictional firewalls are practically meant to be dismantled. This convention in summary contains provisions for:

1. Extended Mechanism For Exchange of Information;
2. Assistance in Recovery of Taxes Due to Other Jurisdictions; and
3. Service of Document on Tax Matter in Other Jurisdictions to Tax Non Compliance of other jurisdiction; and

In combination, the effective implementation of these provisions means one administration in 104 countries. This is a completely different paradigm.

### *The Concept of Reservation*

Any country being a party to the MC is entitled to 'reserve' her rights of participation and cooperation in the matters referred above. It is not essential that all forms of cooperation as identified above be agreed by a country if it signs an MC. This list of reservation is publicly available. This concept has been well laid down in Article 30 of MC.

Under a general principle, there cannot be reservation in respect of taxes based on income, capital gains and net wealth levied by the Central Government of the respective State. Reservations can effectively be introduced for taxes other than those referred above.

Under Article 30(f) of MC read with Article 28(7), there can be reservations of applicable date in relation to 'intentional conduct which is liable for prosecution under the criminal law' related to taxable periods beginning on or after 1st January of the third year preceding the one in which the Convention entered into force in respect of a party or where there is no taxable period for administrative assistance related to charges to tax arising on or after 1 January of the third year preceding the one in which the Convention entered into force in respect of a Party.

This note does not include 'Reservations' if any to be made by the Government of Pakistan in respect of the MC.

### *Protection of Confidentiality*

MC is based on a primary concept of confidentiality of information. MC recognizes and guarantees very high standard for the protection of personal data of taxpayers. MC therefore requires that States should carry measures or supply information, having regard to the necessity of protecting the confidentiality of information, and taking account of international instruments of privacy and flow of personal data.

This is a very important part of the MC provisions. There is no right to a State to use the information shared under the MC for purposes other than taxation. Accordingly, relevant States are required to amend their respective laws to expressly provide the said condition.

Through the Finance Act, 2016, appropriate amendments have been introduced in the Income Tax Ordinance inter alia to:

- (i) allow Pakistan to enter into MC with OECD; and
- (ii) provide appropriate caveats for the protection of the taxpayers' right enshrined in the MC.

## Common Principles

### *Taxes Covered*

MC effectively encompasses all taxes, duties and levies imposed by respective Central, State or Local Bodies. However, the scope of this convention is not applicable on Custom Duties which are covered by another Multilateral Agreement of OECD. That arrangement is made by virtue of membership of World Customs Organization (WCO).

The emphasis of the convention is on taxes imposed by the Central Governments of the respective States on income, profits, capital gains or net wealth. Reservations do not apply on such taxes.

### *Nationals or Residents*

MC provisions apply in relation to nationality. Tax residence is not the underlying basis. For this purpose a 'national' is the one defined in the model OECD Treaty. It is clear that a person who is liable in a State cannot prevent that State from requesting assistance from another country on the grounds that he is not a national, or a resident, of one or other of the two States.

### *Exchange of Information*

#### *Foreseeably Relevant versus Fishing Expedition*

The scope of the MC is wide. The term used is 'foreseeably relevant' and the same is intended to provide exchange of information to the widest possible extent and, at the same time, to clarify that respective States are not at liberty to engage in 'fishing expeditions' or to request information that is unlikely to be relevant to the tax affairs of a given person.

#### *Five Methods of Exchanging Information*

MC has identified five methods for exchange of information. These are:

- 1. Exchange on Request:** Furnishing by the requested State of the information relating to a particular case to an applicant State which has been specifically requested;
- 2. Automatic Exchange:** Systematic sending of information concerning specified items of income or capital from one State to another;
- 3. Spontaneous Exchange:** Passing on of information obtained during examination of a taxpayer affairs or otherwise which might be interest to the receiving State;

4. **Simultaneous Tax Examination:** Furnishing of information obtained in the course of the simultaneous examination in each State concerned, on the basis of an arrangement between two or more competent authorities of the tax affairs of a person or persons in which these States have a common related interest;
5. **Tax Examinations Abroad:** Obtaining of information through the presence of representative of the tax administration of one [applicant] State at an examination of a tax matter in the requested State. However, the decision as regards the permission to a foreign representative exclusively lies with the jurisdiction where the examination takes place.

Detailed procedures and manner of exchange of information have been prescribed in the MC. These are far wider than those provided in model treaty's text.

### **Assistance in Recovery**

The underlying principle is that the requested State will take necessary step to recover tax claims of the first mentioned State as if they were its own tax claims. This is a far extended concept.

This provision is subject to the caveat that it shall apply only to tax claims which form the subject of an instrument permitting their enforcement in the applicant State and, unless otherwise agreed between the State concerned which is not contested. Nevertheless, the requested State can take measures of conservancy even if the claim is contested or is not yet the subject of an instrument permitting enforcement.

Furthermore, questions concerning any period for which a tax claim cannot be enforced shall be governed by the law of the applicant State. Accordingly, recovery can only be made within the time period prescribed under the laws of the requested State.

This is a very important provision and extensive powers have been vested to the requested State. This can be a useful tool for tax administration.

### **Service of Documents**

At the request of the applicant State, the requested State shall serve upon the addressee documents, including those relating to judicial decisions which emanate from applicant State and which relates to a tax covered under MC. There is no requirement that service of document or notice be translated into a language other than language of the document. Nevertheless, in case where language is not known, requested State may be asked for translation.

## Protection of Persons

MC explicitly provides that rights and safeguards of persons under the national laws and administrative practices are not reduced in any way by the MC.

## Entry into force

Any State which is not a member of the Council of Europe or of the OECD may request to be invited to sign and ratify this MC as amended by 2010 Protocol. Any request to this effect shall be addressed to one of the Depositories who shall transmit it to the Parties. The depository shall also inform the Committee of Ministers of the Council of Europe and the OECD Council. The decision to invite State which so request to become party to this MC shall be taken by consensus by the Parties to the Convention through the coordinating body. In respect of any State ratifying the convention as amended by the 2010 Protocol in accordance with this provision, the MC shall enter into force on the 1<sup>st</sup> day of the month following the expiration of a period of 3 months after the date of deposit of the instrument of ratification with one of the depositories.

The provisions of this MC, as amended by 2010 Protocol shall have effect for administrative assistance related to taxable period beginning on or after January 1 of the year following the one in which the convention as amended by the 2010 Protocol, entered into force in respect of a State or where there is no taxable period, for administrative assistance relating to charges to tax arising on or after January 1 of the year following the one in which the convention as amended by the 2010 Protocol entered into force in respect of a State.

The aforesaid comments provide a very brief outlook of the MC. Nevertheless, the contents are enough to represent that by being a part of this Group, a new dimension will arise for administration of tax matters in Pakistan, especially with respect to transactions related to offshore entities.

**JURISDICTIONS PARTICIPATING IN THE CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS**

| COUNTRY/JURISDICTION*                   | ORIGINAL CONVENTION                    |   |                  | PROTOCOL (P)/ AMENDED CONVENTION (AC) |   |                  |
|---|--|---|------------------|---------------------------------------|---|------------------|
|   | SIGNATURE<br>(Opened on<br>25-01-1988) | DEPOSIT OF<br>INSTRUMENT OF<br>RATIFICATION,<br>ACCEPTANCE OR<br>APPROVAL | ENTRY INTO FORCE | SIGNATURE<br>(Opened on 27-05-2010)   | DEPOSIT OF<br>INSTRUMENT OF<br>RATIFICATION,<br>ACCEPTANCE OR<br>APPROVAL | ENTRY INTO FORCE |
| 1. ALBANIA                              |  |   |                  | 01-03-2013 (AC)                       | 08-08-2013  | 01-12-2013       |
| 2. ANDORRA                              |  |   |                  | 05-11-2013 (AC)                       | 25-08-2016  | 01-12-2016       |
| 3. ANGUILLA <sup>1</sup>                |  |   |                  |                                       |   | 01-03-2014       |
| 4. ARGENTINA                            |  |   |                  | 03-11-2011 (AC)                       | 13-09-2012  | 01-01-2013       |
| 5. ARUBA <sup>2</sup>                   |  |   | 01-02-1997       |                                       |   | 01-09-2013       |
| 6. AUSTRALIA                            |  |   |                  | 03-11-2011 (AC)                       | 30-08-2012  | 01-12-2012       |
| 7. AUSTRIA                              |  |   |                  | 29-05-2013 (AC)                       | 28-08-2014  | 01-12-2014       |
| 8. AZERBAIJAN                           | 26-03-2003                             | 03-06-2004  | 01-10-2004       | 23-05-2014 (P)                        | 29-05-2015  | 01-09-2015       |
| 9. BARBADOS                             |  |   |                  | 28-10-2015 (AC)                       | 04-07-2016  | 01-11-2016       |
| 10. BELGIUM                             | 07-02-1992                             | 01-08-2000  | 01-12-2000       | 04-04-2011 (P)                        | 08-12-2014  | 01-04-2015       |
| 11. BELIZE                              |  |   |                  | 29-05-2013 (AC)                       | 29-05-2013  | 01-09-2013       |
| 12. BERMUDA <sup>3</sup>                |  |   |                  |                                       |   | 01-03-2014       |
| 13. BRAZIL                              |  |   |                  | 03-11-2011 (AC)                       | 01-06-2016  | 01-10-2016       |
| 14. BRITISH VIRGIN ISLANDS <sup>4</sup> |  |   |                  |                                       |   | 01-03-2014       |
| 15. BULGARIA                            | 26-10-2015                             |   |                  | 26-10-2015 (P)                        | 14-03-2016  | 01-07-2016       |
| 16. BURKINA FASO                        |  |   |                  | 25-08-2016 (AC)                       |   |                  |
| 17. CAMEROON                            |  |   |                  | 25-06-2014 (AC)                       | 30-06-2015  | 01-10-2015       |
| 18. CANADA                              | 28-04-2004                             |   |                  | 03-11-2011 (P)                        | 21-11-2013  | 01-03-2014       |
| 19. CAYMAN ISLANDS <sup>5</sup>         |  |   |                  |                                       |   | 01-01-2014       |
| 20. CHILE                               |  |   |                  | 24-10-2013 (AC)                       | 07-07-2016  | 01-11-2016       |

\* This table includes State Parties to the Convention as well as jurisdictions, which are members of the GFTEI or that have been listed in Annex B naming a competent authority, to which the application of the Convention has been extended pursuant to Article 29 of the Convention.

<sup>1</sup> Extension by the United Kingdom.

<sup>2</sup> Extension by the Kingdom of the Netherlands.

<sup>3</sup> Extension by the United Kingdom.

<sup>4</sup> Extension by the United Kingdom.

<sup>5</sup> Extension by the United Kingdom.



| COUNTRY/JURISDICTION*            | ORIGINAL CONVENTION                    |   |                  | PROTOCOL (P)/ AMENDED CONVENTION (AC) |   |                  |
|----------------------------------|--|---|------------------|---------------------------------------|---|------------------|
|                                  | SIGNATURE<br>(Opened on<br>25-01-1988) | DEPOSIT OF<br>INSTRUMENT OF<br>RATIFICATION,<br>ACCEPTANCE OR<br>APPROVAL | ENTRY INTO FORCE | SIGNATURE<br>(Opened on 27-05-2010)   | DEPOSIT OF<br>INSTRUMENT OF<br>RATIFICATION,<br>ACCEPTANCE OR<br>APPROVAL | ENTRY INTO FORCE |
| 21. CHINA (PEOPLE'S REPUBLIC OF) |  |   |                  | 27-08-2013 (AC)                       | 16-10-2015  | 01-02-2016       |
| 22. COLOMBIA                     |  |   |                  | 23-05-2012 (AC)                       | 19-03-2014  | 01-07-2014       |
| 23. COSTA RICA                   |  |   |                  | 01-03-2012 (AC)                       | 05-04-2013  | 01-08-2013       |
| 24. CROATIA                      |  |   |                  | 11-10-2013 (AC)                       | 28-02-2014  | 01-06-2014       |
| 25. CURAÇAO <sup>6</sup>         |  |   | 10-10-2010       |                                       |   | 01-09-2013       |
| 26. CYPRUS                       | 10-07-2014                             | 19-12-2014  | 01-04-2015       | 10-07-2014 (P)                        | 19-12-2014  | 01-04-2015       |
| 27. CZECH REPUBLIC               |  |   |                  | 26-10-2012 (AC)                       | 11-10-2013  | 01-02-2014       |
| 28. DENMARK                      | 16-07-1992                             | 16-07-1992  | 01-04-1995       | 27-05-2010 (P)                        | 28-01-2011  | 01-06-2011       |
| 29. DOMINICAN REPUBLIC           |  |   |                  | 28-06-2016 (AC)                       |   |                  |
| 30. EL SALVADOR                  |  |   |                  | 01-06-2015 (AC)                       |   |                  |
| 31. ESTONIA                      |  |   |                  | 29-05-2013 (AC)                       | 08-07-2014  | 01-11-2014       |
| 32. FAROE ISLANDS <sup>7</sup>   |  |   | 01-01-2007       |                                       |   | 01-06-2011       |
| 33. FINLAND                      | 11-12-1989                             | 15-12-1994  | 01-04-1995       | 27-05-2010 (P)                        | 21-12-2010  | 01-06-2011       |
| 34. FRANCE                       | 17-09-2003                             | 25-05-2005  | 01-09-2005       | 27-05-2010 (P)                        | 13-12-2011  | 01-04-2012       |
| 35. GABON                        |  |   |                  | 03-07-2014 (AC)                       |   |                  |
| 36. GEORGIA                      | 12-10-2010                             | 28-02-2011  | 01-06-2011       | 03-11-2010 (P)                        | 28-02-2011  | 01-06-2011       |
| 37. GERMANY                      | 17-04-2008                             | 28-08-2015  | 01-12-2015       | 03-11-2011 (P)                        | 28-08-2015  | 01-12-2015       |
| 38. GHANA                        |  |   |                  | 10-07-2012 (AC)                       | 29-05-2013  | 01-09-2013       |
| 39. GIBRALTAR <sup>8</sup>       |  |   |                  |                                       |   | 01-03-2014       |
| 40. GREECE                       | 21-02-2012                             | 29-05-2013  | 01-09-2013       | 21-02-2012 (P)                        | 29-05-2013  | 01-09-2013       |
| 41. GREENLAND <sup>9</sup>       |  |   | 01-04-1995       |                                       |   | 01-06-2011       |
| 42. GUATEMALA                    |  |   |                  | 05-12-2012 (AC)                       |   |                  |
| 43. GUERNSEY <sup>10</sup>       |  |   |                  |                                       |   | 01-08-2014       |
| 44. HUNGARY                      | 12-11-2013                             | 07-11-2014  | 01-03-2015       | 12-11-2013 (P)                        | 07-11-2014  | 01-03-2015       |

\* This table includes State Parties to the Convention as well as jurisdictions, which are members of the GFTEI or that have been listed in Annex B naming a competent authority, to which the application of the Convention has been extended pursuant to Article 29 of the Convention.

<sup>6</sup> Extension by the Kingdom of the Netherlands. Curacao used to be a constituent of the "Netherlands Antilles", to which the original Convention applied as from 01-02-1997.

<sup>7</sup> Extension by the Kingdom of Denmark.

<sup>8</sup> Extension by the United Kingdom.

<sup>9</sup> Extension by the Kingdom of Denmark.

<sup>10</sup> Extension by the United Kingdom.

| COUNTRY/JURISDICTION*         | ORIGINAL CONVENTION                    |   |                  | PROTOCOL (P)/ AMENDED CONVENTION (AC) |   |                  |
|-------------------------------|--|---|------------------|---------------------------------------|---|------------------|
|                               | SIGNATURE<br>(Opened on<br>25-01-1988) | DEPOSIT OF<br>INSTRUMENT OF<br>RATIFICATION,<br>ACCEPTANCE OR<br>APPROVAL | ENTRY INTO FORCE | SIGNATURE<br>(Opened on 27-05-2010)   | DEPOSIT OF<br>INSTRUMENT OF<br>RATIFICATION,<br>ACCEPTANCE OR<br>APPROVAL | ENTRY INTO FORCE |
| 45. ICELAND                   | 22-07-1996                             | 22-07-1996  | 01-11-1996       | 27-05-2010 (P)                        | 28-10-2011  | 01-02-2012       |
| 46. INDIA                     |  |   |                  | 26-01-2012 (AC)                       | 21-02-2012  | 01-06-2012       |
| 47. INDONESIA                 |  |   |                  | 03-11-2011 (AC)                       | 21-01-2015  | 01-05-2015       |
| 48. IRELAND                   |  |   |                  | 30-06-2011 (AC)                       | 29-05-2013  | 01-09-2013       |
| 49. ISLE OF MAN <sup>11</sup> |  |   |                  |                                       |   | 01-03-2014       |
| 50. ISRAEL                    |  |   |                  | 24-11-2015 (AC)                       |   |                  |
| 51. ITALY                     | 31-01-2006                             | 31-01-2006  | 01-05-2006       | 27-05-2010 (P)                        | 17-01-2012  | 01-05-2012       |
| 52. JAMAICA                   |  |   |                  | 01-06-2016 (AC)                       |   |                  |
| 53. JAPAN                     | 03-11-2011                             | 28-06-2013  | 01-10-2013       | 03-11-2011 (P)                        | 28-06-2013  | 01-10-2013       |
| 54. JERSEY <sup>12</sup>      |  |   |                  |                                       |   | 01-06-2014       |
| 55. KAZAKHSTAN                |  |   |                  | 23-12-2013 (AC)                       | 08-04-2015  | 01-08-2015       |
| 56. KENYA                     |  |   |                  | 08-02-2016 (AC)                       |   |                  |
| 57. KOREA                     | 27-05-2010                             | 26-03-2012  | 01-07-2012       | 27-05-2010 (P)                        | 26-03-2012  | 01-07-2012       |
| 58. LATVIA                    |  |   |                  | 29-05-2013 (AC)                       | 15-07-2014  | 01-11-2014       |
| 59. LIECHTENSTEIN             |  |   |                  | 21-11-2013 (AC)                       | 22-08-2016  | 01-12-2016       |
| 60. LITHUANIA                 | 07-03-2013                             | 04-02-2014  | 01-06-2014       | 07-03-2013 (P)                        | 04-02-2014  | 01-06-2014       |
| 61. LUXEMBOURG                | 29-05-2013                             | 11-07-2014  | 01-11-2014       | 29-05-2013 (P)                        | 11-07-2014  | 01-11-2014       |
| 62. MALAYSIA                  |  |   |                  | 25-08-2016 (AC)                       |   |                  |
| 63. MALTA                     |  |   |                  | 26-10-2012 (AC)                       | 29-05-2013  | 01-09-2013       |
| 64. MAURITIUS                 |  |   |                  | 23-06-2015 (AC)                       | 31-08-2015  | 01-12-2015       |
| 65. MEXICO                    | 27-05-2010                             | 23-05-2012  | 01-09-2012       | 27-05-2010 (P)                        | 23-05-2012  | 01-09-2012       |
| 66. MOLDOVA                   | 27-01-2011                             | 24-11-2011  | 01-03-2012       | 27-01-2011 (P)                        | 24-11-2011  | 01-03-2012       |
| 67. MONACO                    |  |   |                  | 13-10-2014 (AC)                       |   |                  |
| 68. MONTSERRAT <sup>13</sup>  |  |   |                  |                                       |   | 01-10-2013       |
| 69. MOROCCO                   |  |   |                  | 21-05-2013 (AC)                       |   |                  |
| 70. NAURU                     |  |   |                  | 28-06-2016 (AC)                       | 28-06-2016  | 01-10-2016       |

\* This table includes State Parties to the Convention as well as jurisdictions, which are members of the GFTEI or that have been listed in Annex B naming a competent authority, to which the application of the Convention has been extended pursuant to Article 29 of the Convention.

<sup>11</sup> Extension by the United Kingdom.

<sup>12</sup> Extension by the United Kingdom.

<sup>13</sup> Extension by the United Kingdom.

| COUNTRY/JURISDICTION*                    | ORIGINAL CONVENTION                    |   |                  | PROTOCOL (P)/ AMENDED CONVENTION (AC) |   |                  |
|--|--|---|------------------|---------------------------------------|---|------------------|
|  | SIGNATURE<br>(Opened on<br>25-01-1988) | DEPOSIT OF<br>INSTRUMENT OF<br>RATIFICATION,<br>ACCEPTANCE OR<br>APPROVAL | ENTRY INTO FORCE | SIGNATURE<br>(Opened on 27-05-2010)   | DEPOSIT OF<br>INSTRUMENT OF<br>RATIFICATION,<br>ACCEPTANCE OR<br>APPROVAL | ENTRY INTO FORCE |
| 71. NETHERLANDS                          | 25-09-1990                             | 15-10-1996  | 01-02-1997       | 27-05-2010 (P)                        | 29-05-2013  | 01-09-2013       |
| 72. NEW ZEALAND                          |  |   |                  | 26-10-2012 (AC)                       | 21-11-2013  | 01-03-2014       |
| 73. NIGERIA                              |  |   |                  | 29-05-2013 (AC)                       | 29-05-2015  | 01-09-2015       |
| 74. NIUE                                 |  |   |                  | 27-11-2015 (AC)                       | 06-06-2016  | 01-10-2016       |
| 75. NORWAY                               | 05-05-1989                             | 13-06-1989  | 01-04-1995       | 27-05-2010 (P)                        | 18-02-2011  | 01-06-2011       |
| 76. PAKISTAN                             |  |   |                  | 14-09-2016 (AC)                       |   |                  |
| 77. PHILIPPINES                          |  |   |                  | 26-09-2014 (AC)                       |   |                  |
| 78. POLAND                               | 19-03-1996                             | 25-06-1997  | 01-10-1997       | 09-07-2010 (P)                        | 22-06-2011  | 01-10-2011       |
| 79. PORTUGAL                             | 27-05-2010                             |   |                  | 27-05-2010 (P)                        | 17-11-2014  | 01-03-2015       |
| 80. ROMANIA                              | 15-10-2012                             | 11-07-2014  | 01-11-2014       | 15-10-2012 (P)                        | 11-07-2014  | 01-11-2014       |
| 81. RUSSIA                               |  |   |                  | 03-11-2011 (AC)                       | 04-03-2015  | 01-07-2015       |
| 82. SAINT KITTS AND NEVIS                |  |   |                  | 25-08-2016 (AC)                       | 25-08-2016  | 01-12-2016       |
| 83. SAINT VINCENT AND THE GRENADINES     |  |   |                  | 25-08-2016 (AC)                       | 31-08-2016  | 01-12-2016       |
| 84. SAMOA                                |  |   |                  | 25-08-2016 (AC)                       | 31-08-2016  | 01-12-2016       |
| 85. SAN MARINO                           |  |   |                  | 21-11-2013 (AC)                       | 28-08-2015  | 01-12-2015       |
| 86. SAUDI ARABIA                         |  |   |                  | 29-05-2013 (AC)                       | 17-12-2015  | 01-04-2016       |
| 87. SENEGAL                              |  |   |                  | 04-02-2016 (AC)                       | 25-08-2016  | 01-12-2016       |
| 88. SEYCHELLES                           |  |   |                  | 24-02-2015 (AC)                       | 25-06-2015  | 01-10-2015       |
| 89. SINGAPORE                            |  |   |                  | 29-05-2013 (AC)                       | 20-01-2016  | 01-05-2016       |
| 90. SINT MAARTEN <sup>14</sup>           |  |   | 10-10-2010       |                                       |   | 01-09-2013       |
| 91. SLOVAK REPUBLIC                      |  |   |                  | 29-05-2013 (AC)                       | 21-11-2013  | 01-03-2014       |
| 92. SLOVENIA                             | 27-05-2010                             | 31-01-2011  | 01-05-2011       | 27-05-2010 (P)                        | 31-01-2011  | 01-06-2011       |
| 93. SOUTH AFRICA                         |  |   |                  | 03-11-2011 (AC)                       | 21-11-2013  | 01-03-2014       |
| 94. SPAIN                                | 12-11-2009                             | 10-08-2010  | 01-12-2010       | 11-03-2011 (P)                        | 28-09-2012  | 01-01-2013       |
| 95. SWEDEN                               | 20-04-1989                             | 04-07-1990  | 01-04-1995       | 27-05-2010 (P)                        | 27-05-2011  | 01-09-2011       |
| 96. SWITZERLAND                          |  |   |                  | 15-10-2013 (AC)                       |   |                  |
| 97. TUNISIA                              |  |   |                  | 16-07-2012 (AC)                       | 31-10-2013  | 01-02-2014       |
| 98. TURKEY                               |  |   |                  | 03-11-2011 (AC)                       |   |                  |
| 99. TURKS & CAICOS ISLANDS <sup>15</sup> |  |   |                  |                                       |   | 01-12-2013       |

\* This table includes State Parties to the Convention as well as jurisdictions, which are members of the GFTEI or that have been listed in Annex B naming a competent authority, to which the application of the Convention has been extended pursuant to Article 29 of the Convention.

<sup>14</sup> Extension by the Kingdom of the Netherlands. Sint Maarten used to be a constituent of the “Netherlands Antilles”, to which the original Convention applied as from 01-02-1997.

<sup>15</sup> Extension by the United Kingdom.

| COUNTRY/JURISDICTION* | ORIGINAL CONVENTION                    |   |                  | PROTOCOL (P)/ AMENDED CONVENTION (AC) |   |                  |
|-----------------------|--|---|------------------|---------------------------------------|---|------------------|
|                       | SIGNATURE<br>(Opened on<br>25-01-1988) | DEPOSIT OF<br>INSTRUMENT OF<br>RATIFICATION,<br>ACCEPTANCE OR<br>APPROVAL | ENTRY INTO FORCE | SIGNATURE<br>(Opened on 27-05-2010)   | DEPOSIT OF<br>INSTRUMENT OF<br>RATIFICATION,<br>ACCEPTANCE OR<br>APPROVAL | ENTRY INTO FORCE |
| 100. UGANDA           |  |   |                  | 04-11-2015 (AC)                       | 26-05-2016  | 01-09-2016       |
| 101. UKRAINE          | 20-12-2004                             | 26-03-2009  | 01-07-2009       | 27-05-2010 (P)                        | 22-05-2013  | 01-09-2013       |
| 102. URUGUAY          |  |   |                  | 01-06-2016 (AC)                       | 31-08-2016  | 01-12-2016       |
| 103. UNITED KINGDOM   | 24-05-2007                             | 24-01-2008  | 01-05-2008       | 27-05-2010 (P)                        | 30-06-2011  | 01-10-2011       |
| 104. UNITED STATES    | 28-06-1989                             | 13-02-1991  | 01-04-1995       | 27-05-2010 (P)                        |   |                  |

September 26, 2016