

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

TABLE OF CONTENTS

Status of List of Reservations and Notifications at the Time of Signature.....	2
Article 2 – Interpretation of Terms	3
Article 3 – Transparent Entities.....	20
Article 4 – Dual Resident Entities	21
Article 5 – Application of Methods for Elimination of Double Taxation.....	22
Article 6 – Purpose of a Covered Tax Agreement	23
Article 7 – Prevention of Treaty Abuse	37
Article 8 – Dividend Transfer Transactions	39
Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property	41
Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions	43
Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents	44
Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies	45
Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions	50
Article 14 – Splitting-up of Contracts.....	53
Article 16 – Mutual Agreement Procedure.....	54
Article 17 – Corresponding Adjustments	58
Article 18 – Choice to Apply Part VI	60
Article 19 – Mandatory Binding Arbitration.....	61
Article 24 – Agreement on a Different Resolution.....	62
Article 26 – Compatibility.....	63
Article 28 – Reservations.....	64
Article 35 – Entry into Effect	65
Article 36 – Entry into Effect of Part VI	67

THE KINGDOM OF SPAIN

Status of List of Reservations and Notifications at the Time of Signature

This document contains a provisional list of expected reservations and notifications to be made by The Kingdom of Spain pursuant to Articles 28(7) and 29(4) of the Convention.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, the Kingdom of Spain wishes the following agreements 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 Kingdom of Spain and the Government of the Republic of Albania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income.	Albania	Original	02-07-2010	04-05-2011
2	Convenio entre el Reino de España y la República Federal de Alemania para evitar la doble imposición y prevenir la evasión fiscal en materia de Impuestos sobre la Renta y sobre el Patrimonio. <i>(Convention between the Kingdom of Spain and the Federal Republic of Germany for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital).</i>	Germany	Original	03-02-2011	18-10-2012
3	Convenio entre el Reino de España y el Principado de Andorra para evitar la Doble Imposición en materia de Impuestos sobre la Renta y prevenir la evasión fiscal. <i>(Convention between the Kingdom of Spain and the Principate of Andorra for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income).</i>	Andorra	Original	08-01-2015	26-02-2016
4	Convention between the Kingdom of Spain and the Kingdom of Saudi Arabia for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income and on Capital.	Saudi Arabia	Original	19-06-2007	01-10-2008
5	Convention between the Kingdom of	Algeria	Original	07-10-2002	06-07-2005

	Spain and the People's Democratic Republic of Algeria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital.				
6	<p>Convenio entre el Reino de España y la República Argentina para evitar la Doble Imposición y Prevenir la Evasión Fiscal en materia de Impuestos sobre la Renta y sobre el Patrimonio.</p> <p><i>(Convention between the Kingdom of Spain and the Argentine Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital).</i></p>	Argentina	Original	11-03-2013	23-12-2013
7	Convention between the Kingdom of Spain and 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	16-12-2010	21-03-2012
8	<p>Convenio entre el Reino de España y Australia para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta.</p> <p><i>(Convention between the Kingdom of Spain and Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income).</i></p>	Australia	Original	24-03-1992	10-12-1992
9	<p>Convenio entre España y la República de Austria para evitar la doble imposición en materia de Impuestos sobre la Renta y el Patrimonio.</p> <p><i>(Convention between Spain and the Republic of Austria for the avoidance of double taxation with respect to taxes on income and on capital).</i></p>	Austria	Original	20-12-1966	01-01-1968
			Amending Instrument (a)	24-02-1995	01-11-1995
10	Convention between the Kingdom of Spain and the Republic of Azerbaijan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect	Azerbaijan	Original	23-04-2014	N/A

	to Taxes on Income and on Capital.				
11	<p>Convenio entre el Reino de España y Barbados para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta.</p> <p><i>(Convention between the Kingdom of Spain and Barbados for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income).</i></p>	Barbados	Original	01-12-2010	14-10-2011
12	<p>Convenio entre el Reino de España y el Reino de Bélgica tendente a evitar la doble imposición y prevenir la evasión y el fraude fiscal en materia de impuestos sobre la renta y el patrimonio y Protocolo.</p> <p><i>(Convention between the Kingdom of Spain and the Kingdom of Belgium for the avoidance of double taxation and the prevention of fiscal evasion and fraud with respect to taxes on income and on capital and Protocol).</i></p>	Belgium	Original	14-06-1995	25-06-2003
			Amending Instrument (a)	2-12-2009	N/A
			Amending Instrument (b)	15-04-2014	N/A
13	<p>Convenio entre el Reino de España y la República de Bolivia para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio.</p> <p><i>(Convention between the Kingdom of Spain and the Bolivia Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital).</i></p>	Bolivia	Original	30-06-1997	23-11-1998
14	<p>Convention between the Kingdom of Spain and Bosnia and Herzegovina for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.</p>	Bosnia and Herzegovina	Original	05-02-2008	04-01-2011
15	<p>Convenio entre el Estado Español y la República Federativa de Brasil para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta.</p>	Brazil	Original	14-11-1974	03-12-1975

	<i>(Convention between the State of Spain and the Republic Federative of Brasil for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income).</i>				
16	<p>Convenio entre España y la República Popular de Bulgaria para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio.</p> <p><i>(Convention between Spain and the Republic Popular of Bulgaria for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital).</i></p>	Bulgaria	Original	06-03-1990	14-06-1991
17	Convention between Spain and Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.	Canada	Original	23-11-1976	26-12-1980
			Amending Instrument (a)	18-11-2014	12-12-2015
18	Agreement between the Kingdom of Spain and the State of Qatar for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.	Qatar	Original	10-09-2015	N/A
19	<p>Convenio entre España y la República Socialista de Checoslovaquia para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio.</p> <p><i>(Convention between Spain and the Socialist Republic of Czechoslovakia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital).</i></p>	Czech Republic (ex-Czechoslovakia)	Original	08-05-1980	05-06-1981
20	Convenio entre el Reino de España y la República de Chile para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio.	Chile	Original	07-07-2003	22-12-2003

	<i>(Convention between the Kingdom of Spain and the Republic of Chile for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital).</i>				
21	Convention between the Kingdom of Spain and the Republic of Cyprus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.	Cyprus	Original	14-02-2013	28-05-2014
22	Convenio entre el Reino de España y la República de Colombia para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio. <i>(Convention between the Kingdom of Spain and the Republic of Colombia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital).</i>	Colombia	Original	31-03-2005	23-10-2008
23	Convention between the Kingdom of Spain and the Republic of Korea for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.	Korea	Original	17-01-1994	21-11-1994
24	Convenio entre el Reino de España y la República de Costa Rica para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio. <i>(Convention between the Kingdom of Spain and the Republic of Costa Rica for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital).</i>	Costa Rica	Original	04-03-2004	15-12-2010
25	Convention between the Kingdom of Spain and the Republic of Croatia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital.	Croatia	Original	19-05-2005	20-04-2006
26	Convenio entre el Reino de España y la	Cuba	Original	03-02-1999	31-12-2000

	República de Cuba para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio. <i>(Convention between the Kingdom of Spain and the Republic of Cuba for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital).</i>				
27	Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y el patrimonio entre España y Ecuador. <i>(Convention between for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital between Spain and Ecuador).</i>	Ecuador	Original	20-05-1991	19-04-1993
28	Convention between the Kingdom of Spain and the Arab Republic of Egypt for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital.	Egypt	Original	10-06-2005	28-05-2006
29	Convenio entre el Reino de España y la República de El Salvador para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio. <i>(Convention between the Kingdom of Spain and the Republic of El Salvador for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital).</i>	El Salvador	Original	07-07-2008	13-08-2009
30	Convention between the Kingdom of Spain and the United Arab Emirates for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.	United Arab Emirates	Original	05-03-2006	02-04-2007
31	Convenio entre España y la República Socialista de Checoslovaquia para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la	Slovak Rep. (ex-Czechoslovakia)	Original	08-05-1980	05-06-1981

	renta y sobre el patrimonio. <i>(Convention between Spain and the Socialist Republic of Czechoslovakia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital).</i>				
32	Convention between the Kingdom of Spain and 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	23-05-2001	19-03-2002
33	Convenio entre el Reino de España y los Estados Unidos de América para evitar la doble imposición y prevenir la evasión fiscal respecto de los impuestos sobre la renta. <i>(Convention between the Kingdom of Spain and United States of America for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income).</i>	United States of America	Original	22-02-1990	21-11-1990
			Amending Instrument (a)	14-01-2013	N/A
34	Convention between the Kingdom of Spain and the Republic of Estonia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.	Estonia	Original	03-09-2003	28-12-2004
35	Convenio entre España y la República de Filipinas para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta. <i>(Convention between Spain and the Republic of the Philippines for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income).</i>	Philippines	Original	14-03-1989	12-09-1994
36	Convenio entre el Reino de España y la República de Finlandia para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta. <i>(Convention between the Kingdom of Spain and the Republic of Finland for the</i>	Finland	Original	15-12-2015	N/A

	<i>avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income).</i>				
37	<p>Convenio entre el Reino de España y la República Francesa a fin de evitar la doble imposición y de prevenir la evasión y el fraude fiscal en materia de impuestos sobre la renta y sobre el patrimonio.</p> <p><i>(Convention between the Kingdom of Spain and the French Republic for the avoidance of double taxation and the prevention of fiscal evasion and fraud with respect to taxes on income and on capital).</i></p>	France	Original	10-10-1995	01-07-1997
38	<p>Convention between the Kingdom of Spain and Georgia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.</p>	Georgia	Original	07-06-2010	01-07-2011
39	<p>Convention between the Kingdom of Spain and the Hellenic Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.</p>	Greece	Original	04-12-2000	21-08-2002
40	<p>Convenio entre el Reino de España y la Región Administrativa Especial de Hong Kong de la República Popular China para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta.</p> <p><i>(Convention between the Kingdom of Spain and the Hong Kong Special Administrative Region 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).</i></p>	Hong Kong (China)	Original	01-04-2011	13-04-2012
41	<p>Convention between the Government of Spain and the Government of the Republic Popular of Hungary for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on</p>	Hungary	Original	09-07-1984	20-05-1987

	income and on capital.				
42	Convention between the Kingdom of Spain and the Republic of Indonesia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.	Indonesia	Original	30-05-1995	20-12-1999
43	Agreement between the Kingdom of Spain and the Islamic Republic of Iran for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.	Iran	Original	19-07-2003	30-01-2006
44	<p>Convenio entre el Reino de España e Irlanda para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y las ganancias de capital.</p> <p><i>(Convention between the Kingdom of Spain and Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains).</i></p>	Ireland	Original	10-02-1994	21-11-1994
45	Convention between the Kingdom of Spain and the Republic of Iceland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.	Iceland	Original	22-01-2002	02-08-2002
46	Convention between the Kingdom of Spain 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.	Israel	Original	30-11-1999	20-11-2000
47	<p>Convenio entre España e Italia para evitar la doble imposición en materia de impuestos sobre la renta y para prevenir la evasión fiscal.</p> <p><i>(Convention between Spain and Italy for the avoidance of double taxation with respect to taxes on income and for the prevention of fiscal evasion).</i></p>	Italy	Original	08-09-1977	14-11-1980

48	<p>Convenio entre el Reino de España y Jamaica para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta.</p> <p><i>(Convention between the Kingdom of Spain and Jamaica for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income).</i></p>	Jamaica	Original	08-07-2008	16-05-2009
49	<p>Convention between the Government of the Kingdom of Spain and the Government of the Republic of Kazakhstan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.</p>	Kazakhstan	Original	02-07-2009	18-08-2011
50	<p>Convenio entre el Gobierno de España y el Gobierno de la Unión de Repúblicas Socialistas Soviéticas para evitar la doble imposición sobre la renta y el patrimonio.</p> <p><i>(Convention between the Government of Spain and the Government of Union of Soviet Socialist Republics for the avoidance of double taxation on income and on capital).</i></p>	Kyrgyzstan (ex-URSS)	Original	01-03-1985	07-08-1986
51	<p>Convention between the Kingdom of Spain and the State of Kuwait for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income and on capital.</p>	Kuwait	Original	26-05-2008	19-07-2013
52	<p>Convention between the Kingdom of Spain and the Republic of Latvia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.</p>	Latvia	Original	04-09-2003	14-12-2004
53	<p>Convention between the Kingdom of Spain and the Republic of Lithuania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.</p>	Lithuania	Original	22-07-2003	26-12-2003

54	<p>Convenio entre el Reino de España y el Gran Ducado de Luxemburgo para evitar la doble imposición en materia de impuestos sobre la renta y sobre el patrimonio y para prevenir el fraude y la evasión fiscal.</p> <p><i>(Convention between the Kingdom of Spain and the Grand Duchy of Luxembourg for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of Fiscal evasion).</i></p>	Luxembourg	Original	03-06-1986	19-05-1987
			Amending Instrument (a)	10-11-2009	16-07-2010
55	<p>Convention between the Spanish Government and the Macedonian Government for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.</p>	Macedonian	Original	20-06-2005	01-12-2005
56	<p>Convention between the Government of the Kingdom of Spain and the Government of Malaysia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.</p>	Malaysia	Original	24-05-2006	28-12-2007
57	<p>Convenio entre el Reino de España y Malta para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta.</p> <p><i>(Convention between the Kingdom of Spain and Malta for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income).</i></p>	Malta	Original	08-11-2005	12-09-2006
58	<p>Convenio entre el Reino de España y el Reino de Marruecos para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio.</p> <p><i>(Convention between the Kingdom of Spain and the Kingdom of Morocco for the avoidance of double taxation with respect to taxes on income and on capital).</i></p>	Morocco	Original	10-07-1978	16-05-1985

59	<p>Convenio entre el Reino de España y los Estados Unidos Mexicanos para evitar la doble imposición en materia de impuestos sobre la renta y el patrimonio y prevenir el fraude y la evasión fiscal.</p> <p><i>(Convention between the Kingdom of Spain and the United Mexican States for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of fiscal fraud and evasion).</i></p>	Mexico	Original	24-07-1992	06-10-1994
			Amending Instrument (a)	17-12-2015	N/A
60	<p>Convention between the Kingdom of Spain and the Republic of Moldova for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.</p>	Moldova	Original	08-10-2007	30-03-2009
61	<p>Convenio entre el Reino de España y la República Federal de Nigeria para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio.</p> <p><i>(Convention between the Kingdom of Spain and the Federal Republic of Nigeria for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital).</i></p>	Nigeria	Original	23-06-2009	05-06-2015
62	<p>Convenio entre el Reino de España y el Gobierno de Nueva Zelanda para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta.</p> <p><i>(Convention between the Kingdom of Spain and the Government of New Zealand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income).</i></p>	New Zealand	Original	28-07-2005	31-07-2006
63	<p>Convention between the Kingdom of Spain and the Sultanate of Oman for the avoidance of double taxation and the prevention of fiscal evasion with respect</p>	Oman	Original	30-04-2014	19-09-2015

	to taxes on income.				
64	<p>Convenio entre el Reino de España y la República Islámica de Pakistán para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta.</p> <p><i>(Convention between the Kingdom of Spain and the Islamic Republic of Pakistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income).</i></p>	Pakistan	Original	02-06-2010	18-05-2011
65	<p>Convenio entre el Reino de España y la República de Panamá para evitar la doble imposición en materia de impuestos sobre la renta y el patrimonio y prevenir la evasión fiscal.</p> <p><i>(Convention between the Kingdom of Spain and the Republic of Panama for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion).</i></p>	Panama	Original	07-10-2010	25-07-2011
66	<p>Convenio entre el Gobierno de España y el Gobierno de la República Popular de Polonia para evitar la doble imposición con respecto a los impuestos sobre la renta y el capital.</p> <p><i>(Convention between the Government of Spain and the Government of Republic of Poland for the avoidance of double taxation with respect to taxes on income and on capital).</i></p>	Poland	Original	15-11-1979	06-05-1982
67	<p>Convenio entre el Reino de España y la República Portuguesa para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta.</p> <p><i>(Convention between the Kingdom of Spain and the Portuguese Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income).</i></p>	Portugal	Original	26-10-1993	28-06-1995
68	<p>Convenio entre el Reino de España y el</p>	United	Original	14-03-2013	12-06-2014

	<p>Reino Unido de Gran Bretaña e Irlanda del Norte para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio.</p> <p><i>(Convention between the Kingdom of Spain and the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital).</i></p>	Kingdom			
69	<p>Convenio entre el Reino de España y la República Dominicana para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta.</p> <p><i>(Convention between the Kingdom of Spain and the Dominican Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income).</i></p>	Dominican Republic	Original	16-11-2011	25-07-2014
70	<p>Convention between the Government of the Kingdom of Spain and the Government of the Russian Federation for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.</p>	Russia	Original	16-12-1998	13-06-2000
71	<p>Convenio entre el Reino de España y la República del Senegal para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta.</p> <p><i>(Convention between the Kingdom of Spain and the Republic of Senegal for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income).</i></p>	Senegal	Original	05-12-2006	In force
72	<p>Convention between the Kingdom of Spain and the Republic of Serbia for the avoidance of double taxation with respect to taxes on income and on capital.</p>	Serbia	Original	09-03-2009	28-03-2010
73	<p>Convenio entre el Reino de España y la República de Singapur para evitar la doble imposición y prevenir la evasión fiscal en</p>	Singapore	Original	13-04-2011	02-02-2012

	materia de impuestos sobre la renta. <i>(Convention between the Kingdom of Spain and the Republic of Singapore for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income).</i>				
74	Convenio entre el Reino de España y la República de Sudáfrica para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio. <i>(Convention between the Kingdom of Spain and the Republic of South Africa for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital).</i>	South Africa	Original	23-06-2006	28-12-2007
75	Convenio entre España y la Confederación Suiza para evitar la doble imposición en materia de impuestos sobre la renta y sobre el patrimonio. <i>(Convention between Spain and the Swiss Confederation for the avoidance of double taxation with respect to taxes on income and on capital).</i>	Switzerland	Original	26-04-1966	02-02-1967
			Amending Instrument (a)	29-06-2006	01-06-2007
			Amending Instrument (b)	27-07-2011	24-08-2013
76	Convention between the Government of the Kingdom of Spain and the Government of the Kingdom of Thailand for the avoidance of double taxation and the prevention of evasion and fraud fiscal with respect to taxes on income.	Thailand	Original	14-10-1997	16-09-1998
77	Convenio entre el Gobierno de España y el Gobierno de la Unión de Repúblicas Socialistas Soviéticas para evitar la doble imposición sobre la renta y el patrimonio. <i>(Convention between the Government of Spain and the Government of Union of Soviet Socialist Republics for the avoidance of double taxation on income and on capital).</i>	Tadzhikistan (ex-URSS)	Original	01-03-1985	07-08-1986
78	Convenio entre el Reino de España y la República de Trinidad y Tobago para	Trinidad and	Original	17-02-2009	28-12-2009

	evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta. <i>(Convention between the Kingdom of Spain and the Republic of Trinidad and Tobago for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.)</i>	Tobago			
79	Convenio entre España y la República de Túnez para evitar la doble imposición en materia de impuestos sobre la renta y el patrimonio. <i>(Convention between Spain and the Republic of Tunisia for the avoidance of double taxation with respect to taxes on income and on capital).</i>	Tunisia	Original	02-07-1982	14-02-1987
80	Convenio entre el Gobierno de España y el Gobierno de la Unión de Repúblicas Socialistas Soviéticas para evitar la doble imposición sobre la renta y el patrimonio. <i>(Convention between the Government of Spain and the Government of Union of Soviet Socialist Republics for the avoidance of double taxation on income and on capital).</i>	Turkmenistán (ex-URSS)	Original	01-03-1985	07-08-1986
81	Convention between the Kingdom of Spain and the Republic of Turkey for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.	Turkey	Original	05-07-2002	18-12-2003
82	Convenio entre el Reino de España y la República Oriental del Uruguay para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio. <i>(Convention between the Kingdom of Spain and the Oriental Republic of Uruguay for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital).</i>	Uruguay	Original	09-10-2009	24-04-2011

83	Convention between the Kingdom of Spain and 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	08-07-2013	19-09-2015
84	Convenio entre el Reino de España y la República Bolivariana de Venezuela para evitar la doble tributación y prevenir la evasión y el fraude fiscal en materia de impuestos sobre la renta y sobre el patrimonio. <i>(Convention between the Kingdom of Spain and the Bolivarian Republic of Venezuela for the avoidance of double taxation and the prevention of fiscal evasion and fraud with respect to taxes on income and on capital).</i>	Venezuela	Original	08-04-2003	29-04-2004
85	Convention between the Kingdom of Spain and the Socialist Republic of Vietnam for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.	Vietnam	Original	07-03-2005	22-12-2005
86	Convenio entre España y la República de la India para evitar la doble imposición y prevenir la evasión fiscal en materia de Impuestos sobre la renta y sobre el patrimonio <i>(Convention between the Kingdom of Spain and the Republic of India for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital)</i>	India	Original	8-02-1993	12-01-1995
			Amending Instrument (a)	26-10-2012	N/A

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(b) of the Convention, the Kingdom of Spain reserves the right for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in Article 3(4). The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
33	United States of America	Article 1(6) (after amendment by Article I of a))
36	Finland	Article 1(2) + Protocol (II)
68	United Kingdom	Article 4(4)

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, the Kingdom of Spain reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 5 – Application of Methods for Elimination of Double Taxation

Notification of Choice of Optional Provisions

Pursuant to Article 5(10) of the Convention, the Kingdom of Spain hereby chooses under Article 5(1) to apply Option C of that Article.

Notification of Existing Provisions in Listed Agreements

For jurisdictions choosing Option C:

Pursuant to Article 5(10) of the Convention, the Kingdom of Spain considers that the following agreements contain a provision described in Article 5(7). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
15	Brazil	Article 23(3)
19	Czech Republic	Article 23(1)
31	Slovak Republic	Article 23(1)
58	Morocco	Article 23(1)
66	Poland	Article 23(1)
81	Turkey	Article 22(1)

Article 6 – Purpose of a Covered Tax Agreement

Reservation

Pursuant to Article 6(4) of the Convention, the Kingdom of Spain reserves the right for Article 6(1) not to apply to its Covered Tax Agreements that already contain preamble language describing the intent of the Contracting Jurisdictions to eliminate double taxation without creating opportunities for non-taxation or reduced taxation, whether that language is limited to cases of tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in the Covered Tax Agreement for the indirect benefit of residents of third jurisdictions) or applies more broadly. The following agreement contains preamble language that is within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
59	Mexico	<p><DESEANDO promover el desarrollo de sus relaciones económicas y> CON LA INTENCIÓN de concluir un convenio para evitar la doble imposición con respecto a los impuestos sobre la renta y sobre el patrimonio, sin generar oportunidades para la no imposición o la imposición reducida a través de la evasión o elusión fiscales (comprendidos los acuerdos para el uso abusivo de los convenios cuyo objetivo es permitir que residentes de terceros Estados se aprovechen indirectamente de los beneficios previstos en este Convenio); [DESIRING to promote their mutual economic relations and> INTENDING to conclude a Convention for the elimination of double taxation with respect to taxes on income and on capital without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third States)]</p> <p>Preamble after amendment by Article I of (a)</p>

Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, the Kingdom of Spain hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the Kingdom of Spain considers that the following agreements are not within the scope of a reservation under Article 6(4) and contains 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	Albania	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
2	Germany	Von dem Wunsch geleitet, ein Abkommen zur Vermeidung der Doppelbesteuerung und zur Verhinderung der Steuerverkürzung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen zu schließen Deseando concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de Impuestos sobre la Renta y sobre el Patrimonio
3	Andorra	<El Reino de España y el Principado de Andorra, deseando promover el desarrollo de sus relaciones económicas y mejorar la cooperación en materia fiscal,> Con la intención de concluir un Convenio para evitar la doble imposición con respecto al impuesto sobre la renta, sin generar oportunidades para la no imposición o la imposición reducida a través de la evasión o elusión fiscales <han acordado lo siguiente:> <El Regne d'Espanya i el Principat d'Andorra, desitjant promoure el desenvolupament de les seves relacions econòmiques i millorar la cooperació en matèria fiscal,> Amb la intenció de concloure un Conveni per evitar la doble imposició respecte a l'impost sobre la renda, sense generar oportunitats per a la no imposició o per a la imposició reduïda a través de l'evasió o l'elusió fiscals, <han convingut les disposicions següents:>
4	Saudi Arabia	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income and on Capital,
5	Algeria	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,
6	Argentina	deseando concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio,
7	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,

8	Australia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
9	Austria	deseando concluir un Convenio para evitar la doble imposición en materia de Impuestos sobre la Renta y sobre el Patrimonio, von dem Wunsche geleitet, ein Abkommen zur Vermeidung der Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen abzuschließen,
10	Azerbaijan	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,
11	Barbados	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
12	Belgium	DÉSIREUX de conclure une nouvelle Convention tendant à éviter les doubles impositions et à prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune,
13	Bolivia	deseando concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio, [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,]
14	Bosnia-Herzegovina	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,
15	Brazil	deseando concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta, [desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,]
16	Bulgaria	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,
17	Canada	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,
18	Qatar	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
19	Check Republic	<Conscious of the need to facilitate trade and to promote economic cooperation in accordance with the Final Act of the Conference on Security and Cooperation in Europe,> Have decided 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,]
20	Chile	deseando concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio, [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,]
21	Cyprus	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
22	Colombia	deseando concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio [desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,]
23	Korea	deseando concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta [desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,]
24	Costa Rica	deseando concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio [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,]

25	Croatia	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	Cuba	deseando concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio [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	Ecuador	acuerdan suscribir el siguiente Convenio para Evitar la Doble Imposición y Prevenir la Evasión Fiscal en Materia de Impuestos sobre la Renta y el Patrimonio [agree to conclude the following Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,]
28	Egypt	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	El Salvador	deseando concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio [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,]
30	UAE	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,
31	Slovak Republic	<Conscientes de la necesidad de facilitar el comercio y fomentar la cooperación económica de conformidad con el Acta Final de la Conferencia sobre Seguridad y Cooperación en Europa> Han decidido concertar un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio. [<Conscious of the need to facilitate trade and to promote economic cooperation in accordance with the Final Act of the Conference on Security and Cooperation in Europe> Have agreed 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,]

32	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,
33	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,
34	Estonia	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	Philippines	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
36	Finland	<p><Suomen tasavalta ja Espanjan kuningaskunta, jotka haluavat korvata Suomen ja Espanjan välillä Helsingissä 15 päivänä marraskuuta 1967 tulon ja omaisuuden kaksinkertaisen verotuksen estämiseksi tehdyn nykyisen sopimuksen, sellaisena kuin se on muutettuna Helsingissä 22 päivänä helmikuuta 1973 ja Madridissa 27 päivänä huhtikuuta 1990 (jäljempänä "vuoden 1967 sopimus"),> uudella sopimuksella tuloveroja koskevan kaksinkertaisen verotuksen välttämiseksi ja veron kiertämisen estämiseksi,</p> <p><La República de Finlandia y el Reino de España, deseando sustituir el Convenio existente entre Finlandia y España para evitar la doble imposición en materia de impuestos sobre la renta y el patrimonio, hecho en Helsinki el 15 de noviembre de 1967, modificado en Helsinki el 22 de febrero de 1973 y en Madrid el 27 de abril de 1990 (denominado en lo sucesivo "el Convenio de 1967"),> por un nuevo Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta,</p>
37	France	Désireux de conclure une nouvelle 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,
38	Georgia	<desiring to promote and strengthen the economic, cultural and scientific relations> by concluding an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
39	Greece	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,

40	Hong Kong	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
41	Hungary	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
42	Indonesia	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	Iran	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	Ireland	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	Iceland	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	Israel	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,
47	Italy	Désireux de conclure une Convention, en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et de prévenir les évasions fiscales
48	Jamaica	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
49	Kazakhstan	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,
50	Kyrgyzstan	<Confirmando su intención en concordia con el Acta Final de la Conferencia sobre la Seguridad y Cooperación en Europa, suscrita en Helsinki el 1 de agosto de 1975, para la

		<p>profundización y el ulterior desarrollo de la colaboración económica, cultural comercial, industrial y técnico-científica,> Y con el fin de evitar la doble imposición</p> <p>[<Confirming its intention in accordance with the Final Act of the Conference on Security and Cooperation in Europe, signed in Helsinki on 1 August 1975, to deepen and further develop of the economic, cultural, commercial, industrial and technical-scientific collaboration> And with the aim to avoid double taxation]</p>
51	Kuwait	<desiring to promote their mutual economic relations> through the conclusion between them of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
52	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,
53	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,
54	Luxembourg	désireux de conclure une convention tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune et à prévenir la fraude et l'évasion fiscales,
55	Macedonia	<desiring to promote their mutual economic relations> through the conclusion between them of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
56	Malaysia	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
57	Malta	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
58	Morocco	<p>deseando evitar la doble imposición en materia de Impuestos sobre la Renta y el Patrimonio</p> <p>[desiring the Avoidance of Double Taxation with respect to Taxes on Income and on Capital,]</p>
60	Moldavia	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,
61	Nigeria	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,
62	New Zealand	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
63	Oman	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
64	Pakistan	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
65	Panama	deseando concluir un Convenio para evitar la doble imposición en materia de impuestos sobre la renta y sobre el patrimonio y prevenir la evasión fiscal [desiring to conclude a Convention for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion]
66	Poland	<Biorąc pod uwagę zasady i postanowienia Aktu końcowego Konferencji Bezpieczeństwa i Współpracy w Europie i powodując się chęcią dalszego rozwijania i ułatwiania wzajemnych stosunków gospodarczych,> postanowiły zawrzeć Umowę o unikaniu podwójnego opodatkowania w zakresie podatków od dochodu i majątku <El Gobierno de España y el Gobierno de la República Popular de Polonia, vistos los principios y cláusulas del Acta Final de la Conferencia de Seguridad y Cooperación Europea, deseosos de continuar el desarrollo y la agilización de sus relaciones económicas, han decidido concluir un Convenio> para evitar la doble imposición con respecto a los impuestos sobre la renta y el capital, <Taking into consideration the rules and the conclusions of the final Act of the Conference for Security and Co-operation in Europe and also proceeding from intention to further develop and facilitate mutual economical relations, decided to> conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, A translation of the Preamble into English

		(the original Agreement done in Polish and Spanish)
67	Portugal	<p><A República Portuguesa e o Reino de Espanha,> desejando concluir uma Convenção para Evitar a Dupla Tributação e Prevenir a Evasão Fiscal em Matéria de Impostos sobre o Rendimento, <acordaram no seguinte:></p> <p><El Reino de España y la República Portuguesa,> deseanddo concluir un Convenio para Evitar la Doble Imposición y Prevenir la Evasión Fiscal en Materia de Impuestos sobre la Renta, <han acordado lo siguiente:></p>
68	United Kingdom	<p><The United Kingdom of Great Britain and Northern Ireland, and the Kingdom of 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, <have agreed as follows:></p>
69	Dominican Republic	<p>deseanddo concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta</p> <p>[desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income]</p>
70	Russia	<p>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</p>
71	Senegal	<p>Désireux de conclure une convention en vue d'éviter la double imposition et de prévenir l'évasion fiscale en matière d'impôts sur le revenu[, sont convenus des dispositions suivantes :</p>
72	Serbia	<p>desiring to conclude a Convention for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital,</p>
73	Singapore	<p><The Republic of Singapore and the Kingdom of Spain,> desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, <have agreed as follows:></p>
74	South Africa	<p>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 <in order to promote and strengthen the economic relations between the two countries,></p>
75	Switzerland	<p><Le Conseil fédéral suisse et le Chef de l'Etat espagnol,></p>

		désireux de conclure une convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune, <ont désigné à cet effet comme plénipotentiaires: (suivent les noms des plénipotentiaires) lesquels, après s'être communiqué leurs pleins pouvoirs et les avoir trouvés en bonne et due forme, sont convenus des dispositions suivantes:>
76	Thailand	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
77	Tadzhikistan	<Confirmando su intención en concordia con el Acta Final de la Conferencia sobre la Seguridad y Cooperación en Europa, suscrita en Helsinki el 1 de agosto de 1975, para la profundización y el ulterior desarrollo de la colaboración económica, cultural comercial, industrial y técnico-científica,> Y con el fin de evitar la doble imposición [<Confirming its intention in accordance with the Final Act of the Conference on Security and Cooperation in Europe, signed in Helsinki on 1 August 1975, to deepen and further develop of the economic, cultural, commercial, industrial and technical-scientific collaboration> And with the aim to avoid double taxation]
78	Trinidad and Tobago	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
79	Tunisia	deseando concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y el patrimonio [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,]
80	Turkmenistan	<Confirmando su intención en concordia con el Acta Final de la Conferencia sobre la Seguridad y Cooperación en Europa, suscrita en Helsinki el 1 de agosto de 1975, para la profundización y el ulterior desarrollo de la colaboración económica, cultural comercial, industrial y técnico-científica,> Y con el fin de evitar la doble imposición [<Confirming its intention in accordance with the Final Act of the Conference on Security and Cooperation in Europe, signed in Helsinki on 1 August 1975, to deepen and further develop of the economic, cultural, commercial, industrial and technical-scientific collaboration> And with the aim to avoid double

		taxation]
81	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
82	Uruguay	deseando concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio, [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,]
83	Uzbekistan	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,
84	Venezuela	deseosos de concluir un Convenio con el objeto de evitar la doble tributación y prevenir la evasión y el fraude fiscal en materia de impuestos sobre la renta y sobre el patrimonio [desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Tax Avoidance and Evasion with respect to Taxes on Income and on Capital]
85	Vietnam	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
86	India	desiring to conclude a Convention for the Avoidance of Double Taxation

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention the Kingdom of Spain considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Albania
2	Germany
4	Saudi Arabia
5	Algeria
6	Argentina
7	Armenia
8	Australia

9	Austria
10	Azerbaijan
11	Barbados
12	Belgium
13	Bolivia
14	Bosnia-Herzegovina
15	Brazil
16	Bulgaria
17	Canada
18	Qatar
20	Chile
21	Cyprus
22	Colombia
23	Korea
24	Costa Rica
25	Croatia
26	Cuba
27	Ecuador
28	Egypt
29	El Salvador
30	UAE
32	Slovenia
33	United States
34	Estonia
35	Philippines
36	Finland
37	France
39	Greece
40	Hong Kong
42	Indonesia
43	Iran
44	Ireland
45	Iceland
46	Israel
47	Italy
48	Jamaica
49	Kazakhstan
52	Latvia
53	Lithuania
54	Luxembourg
56	Malaysia
57	Malta
58	Morocco
60	Moldavia
61	Nigeria
62	New Zealand

63	Oman
65	Panama
67	Portugal
68	United Kingdom
69	Dominican Republic
70	Russia
71	Senegal
72	Serbia
73	Singapore
74	South Africa
75	Switzerland
76	Thailand
78	Trinidad and Tobago
79	Tunisia
81	Turkey
82	Uruguay
83	Uzbekistan
84	Venezuela
85	Vietnam
86	India

Article 7 – Prevention of Treaty Abuse

Reservation

Pursuant to Article 7(15)(b) of the Convention, the Kingdom of Spain reserves the right for Article 7(1) not to apply to its Covered Tax Agreements that already contain provisions that deny all of the benefits that would otherwise be provided under the Covered Tax Agreement where the principal purpose or one of the principal purposes of any arrangement or transaction, or of any person concerned with an arrangement or transaction, was to obtain those benefits. The following agreement contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Andorra	Protocol I 3
59	Mexico	Protocol 1b) (after amendment by Article XVII (1) of (a))

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the Kingdom of Spain 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	Albania	Protocol II d)
11	Barbados	Protocol I A 3
18	Qatar	Protocol I c) & Protocol I d)
20	Chile	Protocol IX
26	Cuba	Protocol 9
29	El Salvador	Protocolo X 2
36	Finland	Protocolo I c)
38	Georgia	Protocolo 3
40	Hong Kong	Protocolo 3
49	Kazakhstan	Protocol III (iii)
57	Malta	Article 27 (2)
60	Moldavia	Protocol I d)
61	Nigeria	Protocol I. 4
63	Oman	Protocol I A 4
64	Pakistan	Protocolo I (iii)
65	Panama	Protocol VIII C
68	United Kingdom	Article 23(2)

69	Dominican Republic	Protocol I c)
73	Singapore	Protocol I d)
82	Uruguay	Protocol IV.2 d)
83	Uzbekistan	Protocol I d)
86	India	Article 28B(4) (after amendment by Article 5 of (a)), and Protocol (13) (after amendment by Article 8 of (a))

Article 8 – Dividend Transfer Transactions

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 8(4) of the Convention, the Kingdom of Spain 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	Albania	Article 10(2)
2	Germany	Article 10(2)(a)
3	Andorra	Article 10(2)
4	Saudi Arabia	Article 10(2)
5	Algeria	Article 10(2)
6	Argentina	Article 10(2)(a)
7	Armenia	Article 10(2)
9	Austria	Article 10(2)
10	Azerbaijan	Article 10(2)
11	Barbados	Article 10(2)
12	Belgium	Article 10(2)(b)
13	Bolivia	Article 10(1)
14	Bosnia-Herzegovina	Article 10(2)
15	Brazil	Article 10 (2), by virtue of the Most Favoured Nation Clause (see Protocol 3)
16	Bulgaria	Article 8(2)
17	Canada	Article X(2) (after amendment by Article 5 of (a))
19	Check Republic	Article 10(2)
20	Chile	Article 10(2)(a)
21	Cyprus	Article 10(2)
22	Colombia	Article 10(2)
23	Korea	Article 10(2)
24	Costa Rica	Article 10(2)(a)
25	Croatia	Article 10(2)
26	Cuba	Article 10(2)
28	Egypt	Article 10(2)
29	El Salvador	Article 10(2)
30	UAE	Article 10(2)
31	Slovak Republic	Article 10(2)(a)
32	Slovenia	Article 10(2)(a)
33	United States	Article 10(2)&(3) (after amendment by (a))
34	Estonia	Article 10(2)
35	Philippines	Article 10(2)
36	Finland	Article 10(2)

37	France	Article 10(2)(b)
38	Georgia	Article 10(2)
39	Greece	Article 10(2)
40	Hong Kong	Article 10(2)
41	Hungary	Article 10(2)
42	Indonesia	Article 10(2)
43	Iran	Article 10(2)
44	Ireland	Article 10(4)
45	Iceland	Article 10(2)
48	Jamaica	Article 10(2)
49	Kazakhstan	Article 10(2)
51	Kuwait	Article 10(2)
52	Latvia	Article 10(2)
53	Lithuania	Article 10(2)
54	Luxembourg	Article 10(2)
55	Macedonia	Article 10(2)
56	Malaysia	Article 10(2)
57	Malta	Article 10(2)
58	Morocco	Article 10(2)
59	Mexico	Article 10(2)(a) (after amendment by A. VI of (a))
60	Moldavia	Article 10(2)
61	Nigeria	Article 10(2)
63	Oman	Article 10(2)
64	Pakistan	Article 10(2)(a)&(b)
65	Panama	Article 10(2)
66	Poland	Article 10(2)(a)
67	Portugal	Article 10(2)(a)
68	United Kingdom	Article 10(2)
69	Dominican Republic	Article 10(2)
70	Russia	Article 10(2)(a)
72	Serbia	Article 10(2)(1)
73	Singapore	Article 10(2)
74	South Africa	Article 10(2)(a)
75	Switzerland	Article 10(2) (after amendment by Article 1 of (a) and Article 5 of (b))
78	Trinidad and Tobago	Article 10(2)
79	Tunisia	Article 10(2)
81	Turkey	Article 10(2)
82	Uruguay	Article 10(2)
83	Uzbekistan	Article 10(2)
84	Venezuela	Article 10(2)
85	Vietnam	Article 10(2)

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Notification of Choice of Optional Provisions

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

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, the Kingdom of Spain considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 13(4)
2	Germany	Article 13(2)
3	Andorra	Article 13(4)
4	Saudi Arabia	Article 13(4)
6	Argentina	Article 13(4)
7	Armenia	Article 13(4)
8	Australia	Article 13(4)
10	Azerbaijan	Article 13(4)
11	Barbados	Article 13(4)
12	Belgium	Article 13(2)
14	Bosnia-Herzegovina	Article 13(4)
17	Canada	Article 13(3)
18	Qatar	Article 13(4)
20	Chile	Article 13(4)
21	Cyprus	Article 13(4)
22	Colombia	Article 13(4)
23	Korea	Article 13(2)
24	Costa Rica	Article 13(4)
25	Croatia	Article 13(4)
28	Egypt	Article 13(4)
29	El Salvador	Article 13(4)
30	UAE	Article 13(4)
32	Slovenia	Article 13(4)
33	United States	Article 13(2)
34	Estonia	Article 13(1)(part)PIX
35	Philippines	Article 13(3)
36	Finland	Article 13(4)
37	France	Article 13(1)(b)
38	Georgia	Article 13(4)
39	Greece	Article 13(4)

40	Hong Kong	Article 13(4)
43	Iran	Article 13(4)
44	Ireland	Article 13(2)
45	Iceland	Article 13(4)
46	Israel	Article 13(2)
48	Jamaica	Article 14(4)
49	Kazakhstan	Article 13(4)
50	Kyrgyzstan	Article 11(4)
51	Kuwait	Article 13(4)
52	Latvia	Article 13(1)
53	Lithuania	Article 13(1)
54	Luxembourg	Article 13(1)
55	Macedonia	Article 13(4)
56	Malaysia	Article 13(4)
57	Malta	Article 13(4)
59	Mexico	Article 13(2) after amendment by A. IX (1) of (a)
60	Moldavia	Article 13(4)
61	Nigeria	Article 13(4)
62	New Zealand	Article 13(4)
63	Oman	Article 13(4)
64	Pakistan	Article 14(5)
65	Panama	Article 13(5)
66	Poland	Part of Article 13(1)
67	Portugal	Article 13(2)
68	United Kingdom	Article 13(4)
69	Dominican Republic	Article 13(4)
70	Russia	Article 13(2)
71	Senegal	Article 13(4)
72	Serbia	Article 13(4)
73	Singapore	Article 13(5)
74	South Africa	Article 13(4)
75	Switzerland	Article 13(4)
76	Thailand	Article 13(2)
77	Tadzhikistan	Article 11(4)
78	Trinidad and Tobago	Article 13(4)
80	Turkmenistan	Article 11(4)
82	Uruguay	Article 13(4)
83	Uzbekistan	Article 13(4)
84	Venezuela	Article 13(4)
85	Vietnam	Article 13(4)
86	India	Article 14(4)

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 10(6) of the Convention, the Kingdom of Spain considers that the following agreement contains a provision described in Article 10(4). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
33	United States	Article 17(6) (after amendment by Article IX of (a))

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, the Kingdom of Spain 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, the Kingdom of Spain considers that the following agreements contains 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	Albania	Article 5(5)
2	Germany	Article 5(5)
3	Andorra	Article 5(5)
4	Saudi Arabia	Article 5(5)
5	Algeria	Article 5(5)
6	Argentina	Article 5(5)
7	Armenia	Article 5(5)
8	Australia	Article 5(5)(a)
9	Austria	Article 5(4)
10	Azerbaijan	Article 5(5) and Protocol II
11	Barbados	Article 5(5)
12	Belgium	Article 5(5)
13	Bolivia	Article 5(5)
14	Bosnia and Herzegovina	Article 5(5)
15	Brazil	Article 5(4)
16	Bulgaria	Article 4(6)
17	Canada	Article 5(4)
18	Qatar	Article 5(5)
19	Czech Republic	Article 5(5)
20	Chile	Article 5(5)
21	Cyprus	Article 5(5)
22	Colombia	Article 5(5)
23	Korea	Article 5(4)
24	Costa Rica	Article 5(5)
25	Croatia	Article 5(5)
26	Cuba	Article 5(6)
27	Ecuador	Article 5(5)
28	Egypt	Article 5(5)
29	El Salvador	Article 5(5)
30	United Arab Emirates	Article 5(5)
31	Slovak Republic	Article 5(5)
32	Slovenia	Article 5(5)
33	United States of America	Article 5(5)

34	Estonia	Article 5(5)
35	Philippines	Article 5(4)
36	Finland	Article 5(4)
37	France	Article 5(5)
38	Georgia	Article 5(5)
39	Greece	Article 5(5)
40	Hong Kong (China)	Article 5(5)
41	Hungary	Article 5(5)
42	Indonesia	Article 5(5)
43	Iran	Article 5(5)
44	Ireland	Article 5(5)
45	Iceland	Article 5(5)
46	Israel	Article 5(5)
47	Italy	Article 5(4)
48	Jamaica	Article 5(5)
49	Kazakhstan	Article 5(5)
50	Kyrgyzstan	Article 4(5)
51	Kuwait	Article 5(7)
52	Latvia	Article 5(5)
53	Lithuania	Article 5(5)
54	Luxemburg	Article 5(5)
55	Macedonia	Article 5(5)
56	Malaysia	Article 5(6)
57	Malta	Article 5(5)
58	Morocco	Article 5(4)
59	Mexico	Article 5(5)
60	Moldova	Article 5(5)
61	Nigeria	Article 5(5)
62	New Zealand	Article 5(6)
63	Oman	Article 5(5)
64	Pakistan	Article 5(5)
65	Panamá	Article 5(5)
66	Poland	Article 5(4)
67	Portugal	Article 5(5)
68	United Kingdom	Article 5(5)
69	Dominican Republic	Article 5(5)
70	Russia	Article 5(5)
71	Senegal	Article 5(5)
72	Serbia	Article 5(5)
73	Singapore	Article 5(5)
74	South Africa	Article 5(5)
75	Switzerland	Article 5(4)
76	Thailand	Article 5(5)
77	Tadzhikistan	Article 5(5)
78	Trinidad and Tobago	Article 5(5)
79	Tunisia	Article 5(4)

80	Turkmenistan	Article 5(5)
81	Turkey	Article 5(5)
82	Uruguay	Article 5(5)
83	Uzbekistan	Article 5(5)
84	Venezuela	Article 5(5)
85	Vietnam	Article 5(5)
86	India	Article 5(4)

Pursuant to Article 12(6) of the Convention, the Kingdom of Spain considers that the following agreements contains 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	Albania	Article 5(6)
2	Germany	Article 5(6)
3	Andorra	Article 5(6)
4	Saudi Arabia	Article 5(7)
5	Algeria	Article 5(6)
6	Argentina	Article 5(6)
7	Armenia	Article 5(6)
8	Australia	Article 5(6)
9	Austria	Article 5(5)
10	Azerbaijan	Article 5(6)
11	Barbados	Article 5(6)
12	Belgium	Article 5(6)
13	Bolivia	Article 5(6)
14	Bosnia and Herzegovina	Article 5(6)
15	Brazil	Article 5(6)
16	Bulgaria	Article 4(7)
17	Canada	Article 5(5)
18	Qatar	Article 5(7)
19	Czech Republic	Article 5(6)
20	Chile	Article 5(6)
21	Cyprus	Article 5(6)
22	Colombia	Article 5(6)
23	Korea	Article 5(5)
24	Costa Rica	Article 5(6)
25	Croatia	Article 5(6)
26	Cuba	Article 5(7)
27	Ecuador	Article 5(6)
28	Egypt	Article 5(6)
29	El Salvador	Article 5(6)
30	United Arab Emirates	Article 5(6)

31	Slovak Republic	Article 5(6)
32	Slovenia	Article 5(6)
33	United States of America	Article 5(6)
34	Estonia	Article 5(6)
35	Philippines	Article 5(6)
36	Finland	Article 5(5)
37	France	Article 5(6)
38	Georgia	Article 5(6)
39	Greece	Article 5(7)
40	Hong Kong	Article 5(6)
41	Hungary	Article 5(6)
42	Indonesia	Article 5(7)
43	Iran	Article 5(6)
44	Ireland	Article 5(7)
45	Iceland	Article 5(6)
46	Israel	Article 5(6)
47	Italy	Article 5(5)
48	Jamaica	Article 5(7)
49	Kazakhstan	Article 5(6)
50	Kyrgyzstan	Article 4(4)
51	Kuwait	Article 5(8)
52	Latvia	Article 5(6)
53	Lithuania	Article 5(6)
54	Luxemburg	Article 5(7)
55	Macedonia	Article 5(6)
56	Malaysia	Article 5(6)
57	Malta	Article 5(6)
58	Morocco	Article 5(5)
59	Mexico	Article 5(7)
60	Moldova	Article 5(6)
61	Nigeria	Article 5(6)
62	New Zealand	Article 5(7)
63	Oman	Article 5(6)
64	Pakistan	Article 5(6)
65	Panamá	Article 5(6)
66	Poland	Article 5(5)
67	Portugal	Article 5(6)
68	United Kingdom	Article 5(6)
69	Dominican Republic	Article 5(6)
70	Russia	Article 5(6)
71	Senegal	Article 5(6)
72	Serbia	Article 5(6)
73	Singapore	Article 5(6)
74	South Africa	Article 5(6)
75	Switzerland	Article 5(5)

76	Thailand	Article 5(7) and Par 3 Protocol
77	Tadzhikistan	Article 5(4)
78	Trinidad and Tobago	Article 5(6)
79	Tunisia	Article 5(5)
80	Turkmenistan	Article 5(4)
81	Turkey	Article 5(6)
82	Uruguay	Article 5(6)
83	Uzbekistan	Article 5(6)
84	Venezuela	Article 5(6)
85	Vietnam	Article 5(6) and Protocol par.II
86	India	Article 5(5)

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, the Kingdom of Spain 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, the Kingdom of Spain considers that the following agreements contains a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 5(4)
2	Germany	Article 5(4)
3	Andorra	Article 5(4)
4	Saudi Arabia	Article 5(4)
5	Algeria	Article 5(4)
6	Argentina	Article 5(4)
7	Armenia	Article 5(4) and Protocol III
8	Australia	Article 5(3)
9	Austria	Article 5(3)
10	Azerbaijan	Article 5(4)
11	Barbados	Article 5(4)
12	Belgium	Article 5(4)
13	Bolivia	Article 5(4)
14	Bosnia and Herzegovina	Article 5(4)
15	Brazil	Article 5(3)
16	Bulgaria	Article 4(5)
17	Canada	Article 5(3)
18	Qatar	Article 5(4)
19	Czech Republic	Article 5(4)
20	Chile	Article 5(4)
21	Cyprus	Article 5(4)
22	Colombia	Article 5(4)
23	Korea	Article 5(3)
24	Costa Rica	Article 5(4)
25	Croatia	Article 5(4)
26	Cuba	Article 5(5)
27	Ecuador	Article 5(4)
28	Egypt	Article 5(4)
29	El Salvador	Article 5(4)

30	United Arab Emirates	Article 5(4)
31	Slovak Republic	Article 5(4)
32	Slovenia	Article 5(4)
33	United States of America	Article 5(4)
34	Estonia	Article 5(4)
35	Philippines	Article 5(3)
36	Finland	Article 5(3)
37	France	Article 5(4)
38	Georgia	Article 5(4)
39	Greece	Article 5(4)
40	Hong Kong	Article 5(4)
41	Hungary	Article 5(4)
42	Indonesia	Article 5(4) and Protocol I
43	Iran	Article 5(4) and Protocol I
44	Ireland	Article 5(4)
45	Iceland	Article 5(4)
46	Israel	Article 5(4)
47	Italy	Article 5(3)
48	Jamaica	Article 5(4)
49	Kazakhstan	Article 5(4)
50	Kyrgyzstan	Article 5(3)
51	Kuwait	Article 5(6)
52	Latvia	Article 5(4)
53	Lithuania	Article 5(4)
54	Luxemburg	Article 5(4)
55	Macedonia	Article 5(4)
56	Malaysia	Article 5(5)
57	Malta	Article 5(4)
58	Morocco	Article 5(3)
59	Mexico	Article 5(4)
60	Moldova	Article 5(4)
61	Nigeria	Article 5(4)
62	New Zealand	Article 5(3)
63	Oman	Article 5(4)
64	Pakistan	Article 5(4)
65	Panamá	Article 5(4)
66	Poland	Article 5(3)
67	Portugal	Article 5(4)
68	United Kingdom	Article 5(4)
69	Dominican Republic	Article 5(4)
70	Russia	Article 5(4)
71	Senegal	Article 5(4)
72	Serbia	Article 5(4)
73	Singapore	Article 5(4)
74	South Africa	Article 5(4)

75	Switzerland	Article 5(3)
76	Thailand	Article 5(4) and Protocol 1 and 2
77	Tadzhikistan	Article 5(4)
78	Trinidad and Tobago	Article 5(4)
79	Tunisia	Article 5(3)
80	Turkmenistan	Article 5(3)
81	Turkey	Article 5(4)
82	Uruguay	Article 5(4)
83	Uzbekistan	Article 5(4)
84	Venezuela	Article 5(4)
85	Vietnam	Article 5(4)
86	India	Article 5(3)

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, the Kingdom of Spain reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 16 – Mutual Agreement Procedure

Reservation

Pursuant to Article 16(5)(a) of the Convention, the Kingdom of Spain 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, the Kingdom of Spain considers that the following agreements contain 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
35	Philippines	Article 25(1), second sentence
42	Indonesia	Article 26(1), second sentence
47	Italy	Article 24(1), second sentence
67	Portugal	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Kingdom of Spain considers that the following agreements contain 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	Albania	Article 23(1), second sentence
2	Germany	Article 24(1), second sentence
3	Andorra	Article 23(1), second sentence
4	Saudi Arabia	Article 25(1), second sentence
5	Algeria	Article 24(1), second sentence
6	Argentina	Article 25(1), second sentence
7	Armenia	Article 25(1), second sentence
8	Australia	Article 24(1), second sentence
10	Azerbaijan	Article 24(1), second sentence
11	Barbados	Article 25(1), second sentence
12	Belgium	Article 25(1), second sentence
13	Bolivia	Article 26(1), second sentence
14	Bosnia and Herzegovina	Article 25(1), second sentence
16	Bulgaria	Article 23(1), second sentence
17	Canada	Article 25(1), second sentence
18	Qatar	Article 24(1), second sentence
20	Chile	Article 24(1), second sentence
21	Cyprus	Article 24(1), second sentence
22	Colombia	Article 24(1), second sentence
23	Korea	Article 25(1), second sentence
24	Costa Rica	Article 25(1), second sentence
25	Croatia	Article 24(1), second sentence
26	Cuba	Article 26(1), second sentence
27	Ecuador	Article 26(1), second sentence
28	Egypt	Article 25(1), second sentence
29	El Salvador	Article 26(1), second sentence
30	United Arab Emirates	Article 24(1), second sentence
32	Slovenia	Article 26(1), second sentence
33	United States of America	Article 26(1), second sentence
34	Estonia	Article 25(1), second sentence
36	Finland	Article 23(1), second sentence
37	France	Article 26(1), second sentence
38	Georgia	Article 26(1), second sentence
39	Greece	Article 25(1), second sentence
40	Hong Kong (China)	Article 23(1), second sentence
41	Hungary	Article 26(1), second sentence
43	Iran	Article 25(1), second sentence
44	Ireland	Article 25(1), second sentence
45	Iceland	Article 25(1), second sentence
46	Israel	Article 26(1), second sentence
48	Jamaica	Article 25(1), second sentence
49	Kazakhstan	Article 24(1), second sentence

50	Kyrgyzstan	Article 20(1), second sentence
51	Kuwait	Article 25(1), second sentence
52	Latvia	Article 26(1), second sentence
53	Lithuania	Article 26(1), second sentence
54	Luxemburg	Article 26(1), second sentence
55	Macedonia	Article 24(1), second sentence
56	Malaysia	Article 24(1), second sentence
57	Malta	Article 24(1), second sentence
59	Mexico	Article 26(1), second sentence after amendment by A.XIII (3) of (a)
60	Moldova	Article 24(1), second sentence
61	Nigeria	Article 26(1), second sentence
62	New Zealand	Article 23(1), second sentence
63	Oman	Article 25(1), second sentence
64	Pakistan	Article 24(1), second sentence
65	Panama	Article 25(1), second sentence
66	Poland	Article 25(1), second sentence
68	United Kingdom	Article 25(1), second sentence
69	Dominican Republic	Article 24(1), second sentence
70	Russia	Article 25(1), second sentence
71	Senegal	Article 25(1), second sentence
72	Serbia	Article 26(1), second sentence
73	Singapore	Article 23(1), second sentence
74	South Africa	Article 24(1), second sentence
75	Switzerland	Article 25(1), second sentence
76	Thailand	Article 25(1), second sentence
77	Tadzhikistan	Article 20(1), second sentence
78	Trinidad and Tobago	Article 25(1), second sentence
80	Turkmenistan	Article 20(1), second sentence
81	Turkey	Article 24(1), second sentence
82	Uruguay	Article 24(1), second sentence
83	Uzbekistan	Article 25(1), second sentence
84	Venezuela	Article 25(1), second sentence
85	Vietnam	Article 25(1), second sentence
86	India	Article 27(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(ii) of the Convention, the Kingdom of Spain considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
9	Austria
12	Belgium
13	Bolivia
15	Brazil

16	Bulgaria
19	Check Republic
20	Chile
23	Korea
27	Ecuador
31	Slovak Republic
35	Philippines
41	Hungary
42	Indonesia
44	Ireland
47	Italy
50	Kyrgyzstan
58	Morocco
59	Mexico
66	Poland
67	Portugal
68	United Kingdom
76	Thailand
77	Tadzhikistan
79	Tunisia
80	Turkmenistan

Pursuant to Article 16(6)(d)(i) of the Convention, the Kingdom of Spain considers that the following agreement does not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
8	Australia

Pursuant to Article 16(6)(d)(ii) of the Convention, the Kingdom of Spain considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
8	Australia
12	Belgium
20	Chile
27	Ecuador
59	Mexico
68	United Kingdom

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(a) of the Convention, the Kingdom of Spain reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 9(2)
2	Germany	Article 9(2)
3	Andorra	Article 9(2)
4	Saudi Arabia	Article 9(2)
5	Algeria	Article 9(2)
6	Argentina	Article 9(2)
7	Armenia	Article 9(2)
8	Australia	Article 9(3)
10	Azerbaijan	Article 9(2)
11	Barbados	Article 9(2)
12	Belgium	Article 9(2)
13	Bolivia	Article 9(2)
14	Bosnia and Herzegovina	Article 9(2)
18	Qatar	Article 9(2)
19	Czech Republic	Article 9(2)
20	Chile	Article 9(2)
21	Cyprus	Article 9(2)
22	Colombia	Article 9(2)
24	Costa Rica	Article 9(2)
25	Croatia	Article 9(2)
26	Cuba	Article 9(2)
28	Egypt	Article 9(2)
29	El Salvador	Article 9(2)
30	United Arab Emirates	Article 9(2)
31	Slovak Republic	Article 9(2)
34	Estonia	Article 9(2)
35	Philippines	Article 9(2)
33	United States of America	Article 9(2)
36	Finland	Article 9(2)
37	France	Article 9(2)
38	Georgia	Article 9(2)
39	Greece	Article 9(2)

40	Hong Kong (China)	Article 9(2)
43	Iran	Article 9(2)
44	Ireland	Article 9(2)
46	Israel	Article 9(2)
48	Jamaica	Article 9(2)
49	Kazakhstan	Article 9(2)
51	Kuwait	Article 9(2)
52	Latvia	Article 9(2)
53	Lithuania	Article 9(2)
55	Macedonia	Article 9(2)
56	Malaysia	Article 9(2)
57	Malta	Article 9(2)
59	Mexico	Article 9(2)
60	Moldova	Article 9(2)
61	Nigeria	Article 9(2)
63	Oman	Article 9(2)
64	Pakistan	Article 9(2)
65	Panama	Article 9(2)
66	Poland	Article 9(2)
67	Portugal	Article 9(2)
68	United Kingdom	Article 9(2)
69	Dominican Republic	Article 9(2)
70	Russia	Article 9(2)
71	Senegal	Article 9(2)
72	Serbia	Article 9(2)
73	Singapore	Article 9(2)
75	Switzerland	Article 9(2)
78	Trinidad and Tobago	Article 9(2)
81	Turkey	Article 9(2)
82	Uruguay	Article 9(2)
83	Uzbekistan	Article 9(2)
84	Venezuela	Article 9(2)
85	Vietnam	Article 9(2)
86	India	Article 10(2) after amendment by A.2 of (a)

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, the Kingdom of Spain hereby chooses to apply Part VI.

Article 19 – Mandatory Binding Arbitration

Reservation

Pursuant to Article 19(12) of the Convention, the Kingdom of Spain reserves the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of Article 19:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by the Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
- b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.

Article 24 – Agreement on a Different Resolution

Notification of Choice of Optional Provisions

Pursuant to Article 24(1) of the Convention, the Kingdom of Spain hereby chooses to apply Article 24(2).

Article 26 – Compatibility

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 26(1) of the Convention, the Kingdom of Spain considers that the following agreements are not within the scope of a reservation under Article 26(4) and contain a provision that provides for arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision are identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
33	United States of America	Article 26(5) and (6)
68	United Kingdom	Article 25(5)
75	Switzerland	Article 25(5)

Article 28 – Reservations

Reservation Formulated for Scope of Arbitration

Pursuant to Article 28(2)(a) of the Convention, the Kingdom of Spain formulates the following reservations with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

1. The Kingdom of Spain reserves the right to exclude from the scope of Part VI cases involving the application of anti-abuse rules in a Covered Tax Agreement as modified by the Convention or domestic law. For this purpose, anti-abuse rules contained in domestic law shall include the cases dealt with in Articles 15 and 16 of the General Tax Law (Law 58 of 17th December 2003). Any subsequent rules replacing, amending or updating these rules would also be comprehended. The Kingdom of Spain shall notify the Depository of any such subsequent rules. .

2. The Kingdom of Spain reserves the right to exclude from the scope of Part VI cases involving conduct for which a person directly affected by the case has been subject, by a final ruling resulting from legal or administrative proceedings, to a penalty for tax fraud, wilful default and gross negligence. The legislative provisions governing these penalties are contained in Articles 191 to 206 of the General Tax Law (Law 58 of 17th December 2003), provided that the action is considered as a serious or very serious tax infringement, and Articles 305 and 305a of the Spanish Criminal Code (Organic Law 10 of 23rd November 1995). Any subsequent provisions replacing, amending or updating these provisions would also be comprehended. The Kingdom of Spain shall notify the Depository of any such subsequent provisions.

3. The Kingdom of Spain reserves the right to exclude from the scope of Part VI transfer pricing cases involving items of income or capital that are not taxed in a Contracting State either because they are not included in the taxable base in that Contracting Jurisdiction or because they are subject to an exemption or zero tax rate provided only under the domestic tax law of that Contracting State that is specific to that item of income or capital.

4. The Kingdom of Spain reserves the right to exclude from the scope of Part VI cases eligible for arbitration under the Convention on the Elimination of Double Taxation in Connection with the Adjustment of Profits of Associated Enterprises (90/436/EEC), as amended, or any subsequent regulation.

5. The Kingdom of Spain reserves the right to exclude from the scope of Part VI cases which the competent authorities of both Contracting Jurisdictions agree are not suitable for resolution through arbitration. Such agreement shall be reached before the date on which arbitration proceedings would otherwise have begun and shall be notified to the person who presented the case..

Article 35 – Entry into Effect

Reservation

Pursuant to Article 35(7)(a) of the Convention, the Kingdom of Spain reserves the right to replace:

- i) the references in Article 35(1) and (4) to “the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”; and
- ii) the references in Article 35(5) to “the date of the communication by the Depositary of the notification of the extension of the list of agreements”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”;

- iii) the references in Article 28(9)(a) to “on the date of the communication by the Depositary of the notification of withdrawal or replacement of the reservation”; and
- iv) the reference in Article 28(9)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the withdrawal or replacement of the reservation with respect to that specific Covered Tax Agreement”;

- v) the references in Article 29(6)(a) to “on the date of the communication by the Depositary of the additional notification”; and
- vi) the reference in Article 29(6)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the additional notification with respect to that specific Covered Tax Agreement”;

- vii) the references in Article 36(1) and (2) (Entry into Effect of Part VI) to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”; and

- viii) the reference in Article 36(3) (Entry into Effect of Part VI) to “the date of the communication by the Depository of the notification of the extension of the list of agreements”;
- ix) the references in Article 36(4) (Entry into Effect of Part VI) to “the date of the communication by the Depository of the notification of withdrawal of the reservation”, “the date of the communication by the Depository of the notification of replacement of the reservation” and “the date of the communication by the Depository of the notification of withdrawal of the objection to the reservation”; and
- x) the reference in Article 36(5) (Entry into Effect of Part VI) to “the date of the communication by the Depository of the additional notification”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of Part VI (Arbitration) with respect to that specific Covered Tax Agreement”.

Article 36 – Entry into Effect of Part VI

Reservation

Pursuant to Article 36(2) of the Convention, the Kingdom of Spain reserves the right for Part VI to apply to a case presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which the Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreements only to the extent that the competent authorities of both Contracting Jurisdictions agree that it will apply to that specific case.