

APPENDIX I

**LIST OF TAX CONVENTIONS ON INCOME
AND ON CAPITAL
BETWEEN OECD MEMBER COUNTRIES**

(as of 15 July 2014)

AUSTRALIA

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Austria	8/7/86	1/9/88		
Belgium	13/10/77	1/11/79	20/3/84 24/6/09	20/9/86 12/5/14
Canada	21/5/80	29/4/81	23/1/02	18/12/02
Chile	10/3/10	8/2/13		
Czech Republic	28/3/95	27/11/95		
Denmark	1/4/81	27/10/81		
Estonia				
Finland	20/11/06	10/11/07		
France	20/6/06	1/6/09		
Germany	24/11/72	15/2/75		
Greece				
Hungary	29/11/90	10/4/92		
Iceland				
Ireland	31/5/83	21/12/83		
Israel				
Italy	14/12/82	5/11/85		
Japan	31/1/08	3/12/08		
Korea	12/7/82	1/1/84		
Luxembourg				
Mexico	9/9/02	31/12/03		
Netherlands	17/3/76	27/9/76	30/6/86	1/5/87
New Zealand	26/6/09	19/3/10		
Norway	8/8/06	12/09/07		
Poland	7/5/91	4/3/92		
Portugal				
Slovak Republic	24/8/99	22/12/99		
Slovenia				
Spain	24/3/92	10/12/92		
Sweden	14/1/81	4/9/81		
Switzerland	28/2/80 30/7/13	13/2/81 not in force		
Turkey	28/4/10	5/6/13		
United Kingdom	21/8/03	17/12/03		
United States	6/8/82	31/10/83	27/9/01	13/5/03

AUSTRIA

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	8/7/86	1/9/88		
Belgium	29/12/71	28/6/73	10/9/09	not in force
Canada	9/12/76	17/2/81	15/6/99 9/3/12	29/1/01 1/10/13
Chile	6/12/12	not in force		
Czech Republic	8/6/06	22/3/07	9/3/12	26/11/12
Denmark	25/5/07	27/3/08	16/9/09	1/5/10
Estonia	5/4/01	12/11/02		
Finland	26/7/00	1/4/01	4/3/11	1/12/11
France	26/3/93	1/9/94	23/5/11	1/5/12
Germany	24/8/00	18/8/02	29/12/10	1/3/12
Greece	18/7/07	1/4/09		
Hungary	25/2/75	9/2/76		
Iceland				
Ireland	24/5/66	5/1/68	19/6/87 16/12/09	1/3/89 1/5/11
Israel	29/1/70	26/1/71		
Italy	29/6/81	6/4/85	25/11/87	1/5/90
Japan	20/12/61	4/4/63		
Korea	8/10/85	1/12/87	28/5/01	30/3/02
Luxembourg	18/10/62	7/2/64	21/5/92 7/7/09	1/2/94 1/9/10
Mexico	13/4/04	1/1/05	18/9/09	1/7/10
Netherlands	1/9/70	21/4/71	18/12/89 26/11/01 8/10/08 8/9/09	28/12/90 26/1/03 23/5/09 1/7/10
New Zealand	21/9/06	1/12/07		
Norway	28/11/95	1/12/96	14/11/05 16/9/09	1/12/06 1/6/13
Poland	13/1/04	1/4/05	4/2/08	10/10/08
Portugal	29/12/70	27/2/72		
Slovak Republic	7/3/78	12/2/79		
Slovenia	1/10/97	1/2/99	26/9/06 28/9/11	1/8/07 1/11/12
Spain	20/12/66	1/1/68	24/2/95	1/11/95
Sweden	14/5/59	29/12/59	6/4/70 5/11/91 21/8/06 17/12/09	5/11/70 1/5/93 23/6/07 16/6/10
Switzerland	30/1/74	4/12/74	18/1/94 20/7/00 21/3/06 3/9/09	1/5/95 13/9/01 2/2/07 1/3/11
Turkey	28/3/08	1/10/09		

AUSTRIA

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
United Kingdom	30/4/69	13/11/70	17/11/77 18/5/93 11/9/09	30/12/78 1/12/94 19/11/10
United States	31/5/96	1/2/98		

BELGIUM

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	13/10/77	1/11/79	20/3/84 24/6/09	20/9/86 12/5/14
Austria	29/12/71	28/6/73	10/9/09	not in force
Canada	23/5/02	6/10/04	01/04/14	not in force
Chile	6/12/07	5/5/10		
Czech Republic	16/12/96	24/7/00	15/3/10	not in force
Denmark	16/10/69	31/12/70	27/9/99 7/7/09	29/4/03 18/7/13
Estonia	5/11/99	15/4/03		
Finland	18/5/76	27/12/78	13/3/91 15/9/09	16/7/97 18/7/13
France	10/3/64	17/6/65	15/2/71 8/2/99 12/12/08 7/7/09	19/7/73 27/4/00 17/12/09 1/7/13
Germany	11/4/67	30/7/69	5/11/02 21/1/10	28/12/03 not in force
Greece	25/5/04	30/12/05	16/3/10	not in force
Hungary	19/7/82	25/2/84		
Iceland	23/5/00	19/6/03	15/9/09	not in force
Ireland	24/6/70	31/12/73	14/4/14	not in force
Israel	13/7/72	4/11/75		
Italy	29/4/83	29/7/89	19/12/84 11/10/04	29/7/89 17/4/13
Japan	28/3/68	16/4/70	9/11/88 26/1/10	16/11/90 27/12/13
Korea	29/8/77	19/9/79	20/4/94 8/3/10	31/12/96 not in force
Luxembourg	17/9/70	30/12/72	11/12/02 16/7/09	20/12/04 25/6/13
Mexico	24/11/92	1/2/97	26/8/13	not in force
Netherlands	5/6/01	31/12/02	23/6/09	1/9/13
New Zealand	15/9/81	8/12/83	7/12/09	not in force
Norway	14/4/88 23/4/14	4/10/91 not in force	10/9/09	19/7/13
Poland	20/8/01	29/4/04	14/4/14	not in force
Portugal	16/7/69	19/2/71	6/3/95	5/4/01
Slovak Republic	15/1/97	13/6/00		
Slovenia	22/6/98	2/10/02		
Spain	14/6/95	25/6/03	22/6/00 2/12/09 15/04/14	25/6/03 not in force not in force
Sweden	5/2/91	24/2/93		
Switzerland	28/8/78	26/9/80	10/4/14	not in force
Turkey	2/6/87	8/10/91	9/7/13	not in force

BELGIUM

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
United Kingdom	1/6/87	21/10/89	24/6/09 13/3/14	24/12/12 not in force
United States	27/11/06	28/12/07		

CANADA

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	21/5/80	29/4/81	23/1/02	18/12/02
Austria	9/12/76	17/2/81	15/6/99 9/3/12	29/1/01 1/10/13
Belgium	23/5/02	6/10/04	01/04/14	not in force
Chile	21/1/98	28/10/99		
Czech Republic	25/05/01	28/5/02		
Denmark	17/9/97	2/3/98		
Estonia	2/6/95	28/12/95		
Finland	20/7/06	17/1/07		
France	2/5/75	29/7/76	16/1/87 30/11/95 2/2/10	1/10/88 1/9/98 27/12/13
Germany	19/4/01	28/3/02		
Greece	29/6/09	16/12/10		
Hungary	15/4/92	1/10/94	3/5/94	26/4/96
Iceland	19/6/97	30/1/98		
Ireland	8/10/03	12/4/05		
Israel	21/7/75	27/7/76		
Italy	3/6/02	25/11/11		
Japan	7/5/86	14/11/87	19/2/99	14/12/00
Korea	5/9/06	18/12/06		
Luxembourg	10/9/99	17/10/00	8/5/12	10/12/13
Mexico	12/9/06	12/4/07		
Netherlands	27/5/86	21/8/87	4/3/93 25/8/97	30/7/94 15/1/99
New Zealand	13/5/80 3/5/12	29/5/81 not in force		
Norway	12/7/02	19/12/02		
Poland	14/5/12	30/10/13		
Portugal	14/6/99	24/10/01		
Slovak Republic	22/5/01	18/12/01		
Slovenia	15/9/00	12/8/02		
Spain	23/11/76	26/12/80		
Sweden	27/8/96	23/12/97		
Switzerland	5/5/97	21/4/98	22/10/10	16/12/11
Turkey	14/7/09	4/5/11		
United Kingdom	8/9/78	17/12/80	15/4/80 16/10/85 7/5/03 21/07/14	17/12/80 23/12/85 4/5/04 not in force

CANADA

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
United States	26/9/80	16/8/84	14/6/83	16/8/84
			28/3/84	16/8/84
			17/3/95	9/11/95
			29/7/97	16/12/97
			21/09/07	15/12/08

CHILE

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	10/3/10	8/2/13		
Austria	6/12/12	not in force		
Belgium	6/12/07	5/5/10		
Canada	21/1/98	28/10/99		
Czech Republic				
Denmark	20/9/02	21/12/04		
Estonia				
Finland				
France	7/6/04	10/7/06		
Germany				
Greece				
Hungary				
Iceland				
Ireland	2/6/05	28/8/08		
Israel				
Italy				
Japan				
Korea	18/4/02	25/7/03		
Luxembourg				
Mexico	17/4/98	15/11/99		
Netherlands				
New Zealand	10/12/03	21/6/06		
Norway	26/10/01	22/7/03		
Poland	10/3/00	30/12/03		
Portugal	7/7/05	25/8/08		
Slovak Republic				
Slovenia				
Spain	7/7/03	22/12/03		
Sweden	4/6/04	30/12/05		
Switzerland	2/4/08	10/5/10		
Turkey				
United Kingdom	12/7/03	21/12/04		
United States	4/2/10	not in force		

CZECH REPUBLIC

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	28/3/95	27/11/95		
Austria	8/6/06	22/3/07	9/3/12	26/11/12
Belgium	16/12/96	24/7/00	15/3/10	not in force
Canada	25/5/01	28/5/02		
Chile				
Denmark	25/8/11	17/12/12		
Estonia	24/10/94	26/5/95		
Finland	2/12/94	12/12/95		
France	28/4/03	1/7/05		
Germany	19/12/80	17/11/83		
Greece	23/10/86	23/5/89		
Hungary	14/1/93	27/12/94		
Iceland	18/1/00	28/12/00		
Ireland	14/11/95	21/4/96		
Israel	12/12/93	23/12/94		
Italy	5/5/81	26/6/84		
Japan	11/10/77	25/11/78		
Korea	27/4/92	3/3/95		
Luxembourg	18/3/91	30/12/92		
	5/3/13	not in force		
Mexico	4/4/02	27/12/02		
Netherlands	4/3/74	5/11/74	26/6/96 15/10/12	11/4/97 31/5/13
New Zealand	26/10/07	29/8/08		
Norway	19/10/04	9/9/05		
Poland	13/9/11	11 or 13/6/12		
Portugal	24/5/94	1/10/97		
Slovak Republic	26/3/02	14/7/03		
Slovenia	13/6/97	28/4/98		
Spain	8/5/80	5/6/81		
Sweden	16/2/79	8/10/80		
Switzerland	4/12/95	23/10/96	11/9/12	11/10/13
Turkey	12/11/99	16/12/03		
United Kingdom	5/11/90	20/12/91		
United States	16/9/93	23/12/93		

DENMARK

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	1/4/81	27/10/81		
Austria	25/5/07	27/3/08	16/9/09	1/5/10
Belgium	16/10/69	31/12/70	27/9/99 7/7/09	29/4/03 18/7/13
Canada	17/9/97	2/3/98		
Chile	20/9/02	21/12/04		
Czech Republic	25/8/11	17/12/12		
Estonia	4/5/93	30/12/93		
Finland	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
France				
Germany	22/11/95	25/12/96		
Greece	18/5/89	18/1/92		
Hungary	27/4/11	19/7/12		
Iceland	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
Ireland	26/3/93	8/10/93		
Israel	9/9/09	29/12/11		
Italy	5/5/99	27/1/03		
Japan	3/2/68	26/7/68		
Korea	11/10/77	7/1/79		
Luxembourg	17/11/80	22/3/82	4/6/09 9/7/13	9/4/10 not in force
Mexico	11/6/97	22/12/97		
Netherlands	1/7/96	6/3/98		
New Zealand	10/10/80	22/6/81	12/3/85	22/7/85
Norway	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
Poland	6/12/01	31/12/02	7/12/09	25/11/10
Portugal	14/12/00	24/5/02		
Slovak Republic	5/5/82	27/12/82	11/9/92	18/12/92
Slovenia	2/5/01	3/6/02		
Spain				
Sweden	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
Switzerland	23/11/73	15/10/74	11/3/97 21/8/09	30/12/97 22/11/10
Turkey	30/5/91	20/6/93		
United Kingdom	11/11/80	17/12/80	1/7/91 15/10/96	19/12/91 20/6/97
United States	19/8/99	31/3/00	2/5/06	28/12/07

ESTONIA

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia				
Austria	5/4/01	12/11/02		
Belgium	5/11/99	15/4/03		
Canada	2/6/95	28/12/95		
Chile				
Czech Republic	24/10/94	26/5/95		
Denmark	4/5/93	30/12/93		
Finland	23/3/93	30/12/93		
France	28/10/97	1/5/01		
Germany	29/11/96	30/12/98		
Greece	4/4/06	1/8/08		
Hungary	11/9/02	5/7/04		
Iceland	16/6/94	10/11/95		
Ireland	16/12/97	29/12/98		
Israel	29/6/09	28/12/09		
Italy	20/3/97	22/2/00		
Japan				
Korea	23/9/09	25/5/10		
Luxembourg	23/5/06 7/7/14	23/1/07 not in force		
Mexico	19/10/12	4/12/13		
Netherlands	14/3/97	8/11/98	14/7/05 26/6/08	21/5/06 22/5/09
New Zealand				
Norway	14/5/93	30/12/93		
Poland	9/5/94	9/12/94		
Portugal	13/5/03	23/7/04		
Slovak Republic	21/10/03	29/3/06		
Slovenia	14/9/05	26/6/06		
Spain	3/9/03	28/12/04		
Sweden	5/4/93	31/12/93		
Switzerland	11/6/02	12/7/04		
Turkey	25/8/03	21/2/05		
United Kingdom	12/5/94	19/12/94		
United States	15/1/98	30/12/99		

FINLAND

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	20/11/06	10/11/07		
Austria	26/7/00	1/4/01	4/3/11	1/12/11
Belgium	18/5/76	27/12/78	13/3/91 15/9/09	13/7/97 18/7/13
Canada	20/7/06	17/1/07		
Chile				
Czech Republic	2/12/94	12/12/95		
Denmark	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
Estonia	23/3/93	30/12/93		
France	11/9/70	1/3/72		
Germany	5/7/79	4/6/82		
Greece	21/1/80	4/10/81		
Hungary	25/10/78	24/7/81		
Iceland	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
Ireland	27/3/92	26/12/93		
Israel	8/1/97	8/11/98		
Italy	12/6/81	23/10/83		
Japan	29/2/72	30/12/72	4/3/91	28/12/91
Korea	8/2/79	23/12/81		
Luxembourg	1/3/82	27/3/83	24/1/90 1/7/09	18/7/92 12/4/10
Mexico	12/2/97	14/7/98		
Netherlands	28/12/95	20/12/97		
New Zealand	12/3/82	22/9/84	5/12/86	8/5/88
Norway	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
Poland	8/6/09	11/3/10		
Portugal	27/4/70	14/7/71		
Slovak Republic	15/2/99	6/5/00		
Slovenia	19/9/03	16/6/04		
Spain	15/11/67	30/10/68	24/8/70 22/2/73 27/4/90	11/2/74 24/4/74 27/12/91
Sweden	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
Switzerland	16/12/91	26/12/93	19/4/06 22/9/09 18/9/12	1/12/06 22/12/10 3/2/13
Turkey	6/10/09	4/5/12		

FINLAND

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
United Kingdom	17/7/69	5/2/70	17/5/73	27/6/74
			16/11/79	25/4/81
			1/10/85	20/2/87
			26/9/91	23/12/91
			31/7/96	8/8/97
United States	21/9/89	30/12/90	31/5/06	28/12/07

FRANCE

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	20/6/06	1/6/09		
Austria	26/3/93	1/9/94	23/5/11	1/5/12
Belgium	10/3/64	17/6/65	15/2/71	19/7/73
			8/2/99	27/4/00
			12/12/08	17/12/09
			7/7/09	1/7/13
Canada	2/5/75	29/7/76	16/1/87	1/10/88
			30/11/95	1/9/98
			2/2/10	27/12/13
Chile	7/6/04	10/7/06		
Czech Republic	28/4/03	1/7/05		
Denmark				
Estonia	28/10/97	1/5/01		
Finland	11/9/70	1/3/72		
Germany	21/7/59	4/11/61	9/6/69	8/10/70
			28/9/89	1/10/90
			20/12/01	1/6/03
Greece	21/8/63	31/1/65		
Hungary	28/4/80	1/12/81		
Iceland	29/8/90	1/6/92		
Ireland	21/3/68	15/6/71		
Israel	31/7/95	18/7/96		
Italy	5/10/89	1/5/92		
Japan	3/3/95	24/3/96	11/1/07	1/12/07
Korea	19/6/79	1/2/81	9/4/91	1/3/92
Luxembourg	1/4/58	9/2/60	8/9/70	15/11/71
			24/11/06	27/12/07
			3/6/09	29/10/10
Mexico	7/11/91	31/12/92		
Netherlands	16/3/73	29/3/74	7/4/04	24/7/05
New Zealand	30/11/79	19/3/81		
Norway	19/12/80	10/9/81	14/11/84	1/10/85
			7/4/95	1/9/96
			16/9/99	1/12/02
Poland	20/6/75	12/9/76		
Portugal	14/1/71	18/11/72		
Slovak Republic	1/6/73	25/1/75		
Slovenia	7/4/04	1/3/07		
Spain	10/10/95	1/7/97		
Sweden	27/11/90	1/4/92		
Switzerland	9/9/66	26/7/67	3/12/69	24/9/70
			22/7/97	1/8/98
			27/8/09	4/11/10
			25/6/14	not in force
Turkey	18/2/87	1/7/89		

FRANCE

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
United Kingdom	19/6/08	18/12/09		
United States	31/8/94	30/12/95	8/12/04 13/1/09	21/12/06 23/12/09

GERMANY

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	24/11/72	15/2/75		
Austria	24/8/00	18/8/02	29/12/10	1/3/12
Belgium	11/4/67	30/7/69	5/11/02 21/1/10	28/12/03 not in force
Canada	19/4/01	28/3/02		
Chile				
Czech Republic	19/12/80	17/11/83		
Denmark	22/11/95	25/12/96		
Estonia	29/11/96	30/12/98		
Finland	5/7/79	4/6/82		
France	21/7/59	4/11/61	9/6/69 28/9/89 20/12/01	8/10/70 1/10/90 1/6/03
Greece	18/4/66	8/12/67		
Hungary	28/2/11	30/12/11		
Iceland	18/3/71	2/11/73		
Ireland	30/3/11	28/11/12		
Israel	9/7/62	21/8/66	20/7/77	24/9/79
Italy	18/10/89	27/12/92		
Japan	22/4/66	9/6/67	17/4/79 17/2/83	10/11/80 4/5/84
Korea	10/3/00	31/10/02		
Luxembourg	23/4/12	30/9/13		
Mexico	9/7/08	15/10/09		
Netherlands	16/6/59	18/9/60	13/3/80 21/5/91 4/6/04	1/1/81 20/2/92 30/12/04
	12/4/12	not in force		
New Zealand	20/10/78	21/12/80		
Norway	4/10/91	7/10/93	24/6/13	not in force
Poland	14/5/03	19/12/04		
Portugal	15/7/80	8/10/82		
Slovak Republic	19/12/80	17/11/83		
Slovenia	3/5/06	19/12/06	17/5/11	30/7/12
Spain	3/2/11	18/10/12		
Sweden	14/7/92	13/10/94		
Switzerland	11/8/71	29/12/72	30/11/78 17/10/89 21/12/92 12/3/02 27/10/10	5/9/80 30/11/90 29/12/93 24/3/03 21/12/11
Turkey	19/9/11	1/8/12		
United Kingdom	30/3/10	30/12/10	17/3/14	not in force
United States	29/8/89	21/8/91	1/6/06	28/12/07

GREECE

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia				
Austria	18/7/07	1/4/09		
Belgium	25/5/04	30/12/05	16/3/10	not in force
Canada	29/6/09	16/12/10		
Chile				
Czech Republic	23/10/86	23/5/89		
Denmark	18/5/89	18/1/92		
Estonia	4/4/06	1/8/08		
Finland	21/1/80	4/10/81		
France	21/8/63	31/1/65		
Germany	18/4/66	8/12/67		
Hungary	25/5/83	1/7/85		
Iceland	7/7/06	7/8/08		
Ireland	24/11/03	29/12/04		
Israel	24/10/95	6/3/98		
Italy	3/9/87	20/9/91		
Japan				
Korea	20/3/95	10/7/98		
Luxembourg	22/11/91	26/8/95		
Mexico	13/4/04	7/12/05		
Netherlands	16/7/81	17/7/84	18/1/06	1/7/06
New Zealand				
Norway	27/4/88	16/9/91		
Poland	20/11/87	28/9/91		
Portugal	2/12/99	13/8/02		
Slovak Republic	23/10/86	23/5/89		
Slovenia	5/6/01	8/12/03		
Spain	4/12/00	21/8/02		
Sweden	6/10/61	20/8/63		
Switzerland	16/6/83	21/2/85	4/11/10 2/8/12	27/12/11 17/1/13
Turkey	2/12/03	5/3/04		
United Kingdom	25/6/53	15/1/54		
United States	20/2/50	30/12/53		

HUNGARY

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	29/11/90	10/4/92		
Austria	25/2/75	9/2/76		
Belgium	19/7/82	25/2/84		
Canada	15/4/92	1/10/94	3/5/94	26/6/96
Chile				
Czech Republic	14/1/93	27/12/94		
Denmark	27/4/11	19/7/12		
Estonia	11/9/02	5/7/04		
Finland	25/10/78	24/7/81		
France	28/4/80	1/12/81		
Germany	28/2/11	30/12/11		
Greece	25/5/83	1/7/85		
Iceland	23/11/05	7/2/06		
Ireland	25/4/95	5/12/96		
Israel	14/5/91	13/11/92		
Italy	16/5/77	1/12/80		
Japan	13/2/80	25/10/80		
Korea	29/3/89	1/4/90		
Luxembourg	15/1/90	21/4/91		
Mexico	24/6/11	31/12/11		
Netherlands	5/6/86	25/9/87		
New Zealand				
Norway	21/10/80	20/9/81		
Poland	23/9/92	10/9/95	27/6/00	1/5/02
Portugal	16/5/95	8/5/00 or 22/2/99		
Slovak Republic	5/8/94	21/12/95		
Slovenia	26/8/04	23/12/05		
Spain	9/7/84	20/5/87		
Sweden	12/10/81	15/8/82		
Switzerland	9/4/81	27/6/82		
	12/9/13	not in force		
Turkey	10/3/93	9/11/95		
United Kingdom	7/9/11	28/12/11		
United States	12/2/79	18/9/79		
	4/2/10	not in force		

ICELAND

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia				
Austria				
Belgium	23/5/00	19/6/03	15/9/09	not in force
Canada	19/6/97	30/1/98		
Chile				
Czech Republic	18/1/00	28/12/00		
Denmark	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
Estonia	16/6/94	10/11/95		
Finland	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
France	29/8/90	1/6/92		
Germany	18/3/71	2/11/73		
Greece	7/7/06	7/8/08		
Hungary	23/11/05	7/2/06		
Ireland	17/12/03	17/12/04		
Israel				
Italy	10/9/02	14/10/08		
Japan				
Korea	15/5/08	23/10/08		
Luxembourg	4/10/99	19/9/01	28/8/09	28/4/10
Mexico	11/3/08	10/12/08		
Netherlands	25/9/97	27/12/98		
New Zealand				
Norway	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
Poland	19/6/98	20/6/99	16/5/12	23/8/13
Portugal	2/8/99	11/4/02		
Slovak Republic	15/4/02	19/6/03		
Slovenia	4/5/11	11/9/12		
Spain	22/1/02	2/8/02		
Sweden	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
Switzerland	3/6/88	20/6/89	10/7/14	not in force
Turkey				
United Kingdom	30/9/91 17/12/13	19/12/91 not in force		
United States	23/10/07	15/12/08		

IRELAND

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	31/5/83	21/12/83		
Austria	24/5/66	5/1/68	19/6/87 16/12/09	1/3/89 1/5/11
Belgium	24/6/70	31/12/73	14/4/14	not in force
Canada	8/10/03	12/4/05		
Chile	2/6/05	28/8/08		
Czech Republic	14/11/95	21/4/96		
Denmark	26/3/93	8/10/93		
Estonia	16/12/97	29/12/98		
Finland	27/3/92	26/12/93		
France	21/3/68	15/6/71		
Germany	30/3/11	28/11/12		
Greece	24/11/03	29/12/04		
Hungary	25/4/95	5/12/96		
Iceland	17/12/03	17/12/04		
Israel	20/11/95	24/12/95		
Italy	11/6/71	14/2/75		
Japan	18/1/74	4/12/74		
Korea	18/7/90	27/12/91		
Luxembourg	14/1/72	25/2/75	27/5/14	not in force
Mexico	22/10/98	31/12/98		
Netherlands	11/2/69	12/5/70		
New Zealand	19/9/86	26/9/88		
Norway	22/11/00	28/11/01		
Poland	13/11/95	22/12/95		
Portugal	1/6/93	11/7/94	11/11/05	18/12/06
Slovak Republic	8/6/99	30/12/99		
Slovenia	12/3/02	11/12/02		
Spain	10/2/94	21/11/94		
Sweden	8/10/86	5/4/88	1/7/93	20/1/94
Switzerland	8/11/66	16/2/68	24/10/80 26/1/12	25/4/84 14/11/13
Turkey	24/10/08	18/8/10		
United Kingdom	2/6/76	23/12/76	28/10/76 7/11/94 4/11/98	23/12/76 21/9/95 23/12/98
United States	28/7/97	17/12/97	24/9/99	13/7/00

ISRAEL

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia				
Austria	29/1/70	26/1/71		
Belgium	13/7/72	4/11/75		
Canada	21/7/75	27/7/76		
Chile				
Czech Republic	12/12/93	23/12/94		
Denmark	9/9/09	29/12/11		
Estonia	29/6/09	28/12/09		
Finland	8/1/97	8/11/98		
France	31/7/95	18/7/96		
Germany	9/7/62	21/8/66	20/7/77	24/9/79
Greece	24/10/95	6/3/98		
Hungary	14/5/91	13/11/92		
Iceland				
Ireland	20/11/95	24/12/95		
Italy	8/9/95	6/8/98		
Japan	8/3/93	24/12/93		
Korea	18/3/97	13/12/97		
Luxembourg	13/12/04	22/5/06		
Mexico	20/7/99	9/5/00		
Netherlands	2/7/73	9/9/74	16/1/96	26/7/96
New Zealand				
Norway	2/11/66	11/1/68		
Poland	22/5/91	30/12/91		
Portugal	26/9/06	18/2/08		
Slovak Republic	8/9/99	23/5/00		
Slovenia	30/1/07	27/12/07		
Spain	30/11/99	20/11/00		
Sweden	22/12/59	3/6/60		
Switzerland	2/7/03	22/12/03		
Turkey	14/3/96	27/5/98		
United Kingdom	26/9/62	13/2/63	20/4/70	25/3/71
United States	20/11/75	30/12/94	30/5/80 26/1/93	30/12/94 30/12/94

ITALY

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	14/12/82	5/11/85		
Austria	29/6/81	6/4/85	25/11/87	1/5/90
Belgium	29/4/83	29/7/89	19/12/84 11/10/04	29/7/89 17/4/13
Canada	3/6/02	25/11/11		
Chile				
Czech Republic	5/5/81	26/6/84		
Denmark	5/5/99	27/1/03		
Estonia	20/3/97	22/2/00		
Finland	12/6/81	23/10/83		
France	5/10/89	1/5/92		
Germany	18/10/89	27/12/92		
Greece	3/9/87	20/9/91		
Hungary	16/5/77	1/12/80		
Iceland	10/9/02	14/10/08		
Ireland	11/6/71	14/2/75		
Israel	8/9/95	6/8/98		
Japan	20/3/69	17/3/73	14/2/80	28/1/82
Korea	10/1/89	14/7/92	3/4/12	not in force
Luxembourg	3/6/81	4/2/83	21/6/12	not in force
Mexico	8/7/91	12/3/95	23/6/11	not in force
Netherlands	8/5/90	3/10/93		
New Zealand	6/12/79	23/3/83		
Norway	17/6/85	25/5/87		
Poland	21/6/85	26/9/89		
Portugal	14/5/80	15/1/83		
Slovak Republic	5/5/81	26/6/84		
Slovenia	11/9/01	12/1/10		
Spain	8/9/77	24/11/80		
Sweden	6/3/80	5/7/83		
Switzerland	9/3/76	27/3/79	28/4/78	27/3/79
Turkey	27/7/90	1/12/93		
United Kingdom	21/10/88	31/12/90		
United States	25/8/99	1/1/10		

JAPAN

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	31/1/08	3/12/08		
Austria	20/12/61	4/4/63		
Belgium	28/3/68	16/4/70	9/11/88 26/11/10	16/11/90 27/12/13
Canada	7/5/86	14/11/87	19/2/99	14/12/00
Chile				
Czech Republic	11/10/77	25/11/78		
Denmark	3/2/68	26/7/68		
Estonia				
Finland	29/2/72	30/12/72	4/3/91	28/12/91
France	3/3/95	24/3/96	11/1/07	1/12/07
Germany	22/4/66	9/6/67	17/4/79 17/2/83	10/11/80 4/5/84
Greece				
Hungary	13/2/80	25/10/80		
Iceland				
Ireland	18/1/74	4/12/74		
Israel	8/3/93	24/12/93		
Italy	20/3/69	17/3/73	14/2/80	28/1/82
Korea	8/10/98	22/11/99		
Luxembourg	5/3/92	27/12/92	25/1/10 19/7/13	30/12/11 18/8/13
Mexico	9/4/96	6/11/96		
Netherlands	25/8/10	29/12/11	6/8/12	6/8/12
New Zealand	10/12/12	25/10/13		
Norway	4/3/92	16/12/92		
Poland	20/2/80	23/12/82		
Portugal	19/12/11	28/7/13		
Slovak Republic	11/10/77	25/11/78		
Slovenia				
Spain	13/2/74	20/11/74		
Sweden	21/1/83	18/9/83	19/2/99 5/12/13	25/12/99 not in force
Switzerland	19/1/71	26/12/71	21/5/10	30/12/11
Turkey	8/3/93	28/12/94		
United Kingdom	2/2/06	12/10/06	17/12/13	not in force
United States	6/11/03	30/3/04	24/1/13	not in force

KOREA

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	12/7/82	1/1/84		
Austria	8/10/85	1/12/87	28/5/01	30/3/02
Belgium	29/8/77	19/9/79	20/4/94 8/3/10	31/12/96 not in force
Canada	5/9/06	18/12/06		
Chile	18/4/02	25/7/03		
Czech Republic	27/4/92	3/3/95		
Denmark	11/10/77	7/1/79		
Estonia	23/9/09	25/5/10		
Finland	8/2/79	23/12/81		
France	19/6/79	1/2/81	9/4/91	1/3/92
Germany	10/3/00	31/10/02		
Greece	20/3/95	10/7/98		
Hungary	29/3/89	1/4/90		
Iceland	15/5/08	23/10/08		
Ireland	18/7/90	27/12/91		
Israel	18/3/97	13/12/97		
Italy	10/1/89	14/7/92	3/4/12	not in force
Japan	8/10/98	22/11/99		
Luxembourg	7/11/84	26/12/86	29/5/12	4/9/13
Mexico	6/10/94	11/2/95		
Netherlands	25/10/78	17/4/81	6/11/98	2/4/99
New Zealand	6/10/81	22/4/83	14/7/97	10/10/97
Norway	5/10/82	1/3/84		
Poland	21/6/91	21/2/92	22/10/13	not in force
Portugal	26/1/96	21/12/97		
Slovak Republic	27/8/01	8/7/03		
Slovenia	25/4/05	2/3/06		
Spain	17/1/94	21/11/94		
Sweden	27/5/81	9/9/82		
Switzerland	12/2/80	22/4/81	28/12/10	25/7/12
Turkey	24/12/83	27/3/86		
United Kingdom	25/10/96	30/12/96		
United States	4/6/76	20/10/79		

LUXEMBOURG

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia				
Austria	18/10/62	7/2/64	21/5/92 7/7/09	1/2/94 1/9/10
Belgium	17/9/70	30/12/72	11/12/02 16/7/09	20/12/04 25/6/13
Canada	10/9/99	17/10/00	8/5/12	10/12/13
Chile				
Czech Republic	18/3/91 5/3/13	30/12/92 not in force		
Denmark	17/11/80	22/3/82	4/6/09 9/7/13	9/4/10 not in force
Estonia	23/5/06 7/7/14	23/1/07 not in force		
Finland	1/3/82	27/3/83	24/1/90 1/7/09	18/7/92 12/4/10
France	1/4/58	9/2/60	8/9/70 24/11/06 3/6/09	15/11/71 27/12/07 29/10/10
Germany	23/4/12	30/9/13		
Greece	22/11/91	26/8/95		
Hungary	15/1/90	21/4/91		
Iceland	4/10/99	19/9/01	28/8/09	28/4/10
Ireland	14/1/72	25/2/75	27/5/14	not in force
Israel	13/12/04	22/5/06		
Italy	3/6/81	4/2/83	21/6/12	not in force
Japan	5/3/92	27/12/92	25/1/10 19/7/13	30/12/11 18/8/13
Korea	7/11/84	26/12/86	29/5/12	4/9/13
Mexico	7/2/01	27/12/01	7/10/09	20/11/11
Netherlands	8/5/68	20/10/69	16/10/90 29/5/09	27/9/92 1/7/10
New Zealand				
Norway	6/5/83	27/2/85	7/7/09	12/4/10
Poland	14/6/95	31/7/96	7/6/12	25/7/13
Portugal	25/5/99	30/12/00	7/9/10	18/5/12
Slovak Republic	18/3/91	30/12/92		
Slovenia	2/4/01	18/12/02	20/6/13	not in force
Spain	3/6/86	19/5/87	10/11/09	16/7/10
Sweden	14/10/96	15/3/98	7/9/10	11/9/11
Switzerland	21/1/93	19/2/94	25/8/09 11/7/12	19/11/10 11/7/13
Turkey	9/6/03	18/1/05	30/9/09	14/7/11
United Kingdom	24/5/67	3/7/68	18/7/78 28/1/83 2/7/09	21/5/80 19/3/84 28/4/10
United States	3/4/96	20/12/00	20/5/09	not in force

MEXICO

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	9/9/02	31/12/03		
Austria	13/4/04	1/1/05	18/9/09	1/7/10
Belgium	24/11/92	1/2/97	26/8/13	not in force
Canada	12/09/06	12/04/07		
Chile	17/4/98	15/11/99		
Czech Republic	4/4/02	27/12/02		
Denmark	11/6/97	22/12/97		
Estonia	19/10/12	4/12/13		
Finland	12/2/97	14/7/98		
France	7/11/91	31/12/92		
Germany	9/7/08	15/10/09		
Greece	13/4/04	7/12/05		
Hungary	24/6/11	31/12/11		
Iceland	11/3/08	10/12/08		
Ireland	22/10/98	31/12/98		
Israel	20/7/99	9/5/00		
Italy	8/7/91	12/3/95	23/6/11	not in force
Japan	9/4/96	6/11/96		
Korea	6/10/94	11/2/95		
Luxembourg	7/2/01	27/12/01	7/10/09	20/11/11
Netherlands	27/9/93	13/10/94	11/12/08	31/12/09
New Zealand	16/11/06	16/6/07		
Norway	23/3/95	23/1/96		
Poland	30/11/98	6/9/02		
Portugal	11/11/99	9/1/01		
Slovak Republic	13/5/06	28/9/07		
Slovenia				
Spain	24/7/92	6/10/94		
Sweden	21/9/92	18/12/92		
Switzerland	3/8/93	8/9/94	18/9/09	23/12/10
Turkey	17/12/13	not in force		
United Kingdom	2/6/94	15/12/94	23/4/09	18/1/11
United States	18/9/92	28/12/93	8/9/94 9/9/02	26/10/95 3/7/03

NETHERLANDS

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	17/3/76	27/9/76	30/6/86	1/5/87
Austria	1/9/70	21/4/71	18/12/89 26/11/01 8/10/08 8/9/09	28/12/90 26/1/03 23/5/09 1/7/10
Belgium	5/6/01	31/12/02	23/6/09	1/9/13
Canada	27/5/86	21/8/87	4/3/93 25/8/97	30/7/94 15/1/99
Chile				
Czech Republic	4/3/74	5/11/74	26/6/96 15/10/12	11/4/97 31/5/13
Denmark	1/7/96	6/3/98		
Estonia	14/3/97	8/11/98	14/7/05 26/6/08	21/5/06 22/5/09
Finland	28/12/95	20/12/97		
France	16/3/73	29/3/74	7/4/04	24/7/05
Germany	16/6/59	18/9/60	13/3/80 21/5/91 4/6/04	1/1/81 20/2/92 30/12/04
	12/4/12	not in force		
Greece	16/7/81	17/7/84	18/1/06	1/7/06
Hungary	5/6/86	25/9/87		
Iceland	25/9/97	27/12/98		
Ireland	11/2/69	12/5/70		
Israel	2/7/73	9/9/74	16/1/96	26/7/96
Italy	8/5/90	3/10/93		
Japan	25/8/10	29/12/11	6/8/12	6/8/12
Korea	25/10/78	17/4/81	6/11/98	2/4/99
Luxembourg	8/5/68	20/10/69	16/10/90 29/5/09	27/9/92 1/7/10
Mexico	27/9/93	13/10/94	11/12/08	31/12/09
New Zealand	15/10/80	18/3/81	20/12/01	22/8/04
Norway	12/1/90	31/12/90	23/4/13	30/11/13
Poland	13/2/02	18/3/03		
Portugal	20/9/99	11/8/00		
Slovak Republic	4/3/74	5/11/74	16/2/96 7/6/10	19/12/96 1/12/10
Slovenia	30/6/04	31/12/05		
Spain	16/6/71	20/9/72		
Sweden	18/6/91	12/8/92		
Switzerland	26/2/10	9/11/11		
Turkey	27/3/86	30/9/88		
United Kingdom	26/9/08	25/12/10	12/6/13	31/1/14
United States	18/12/92	31/12/93	13/10/93 8/3/04	30/12/93 28/12/04

NEW ZEALAND

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	26/6/09	19/3/10		
Austria	21/9/06	1/12/07		
Belgium	15/9/81	8/12/83	7/12/09	not in force
Canada	13/5/80 3/5/12	29/5/81 not in force		
Chile	10/12/03	21/6/06		
Czech Republic	26/10/07	29/8/08		
Denmark	10/10/80	22/6/81	12/3/85	22/7/85
Estonia				
Finland	12/3/82	22/9/84	5/12/86	8/5/88
France	30/11/79	19/3/81		
Germany	20/10/78	21/12/80		
Greece				
Hungary				
Iceland				
Ireland	19/9/86	26/9/88		
Israel				
Italy	6/12/79	23/3/83		
Japan	10/12/12	25/10/13		
Korea	6/10/81	22/4/83	14/7/97	10/10/97
Luxembourg				
Mexico	16/11/06	16/6/07		
Netherlands	15/10/80	18/3/81	20/12/01	22/8/04
Norway	20/4/82	31/3/83		
Poland	21/4/05	16/8/06		
Portugal				
Slovak Republic				
Slovenia				
Spain	28/7/05	31/7/06		
Sweden	21/2/79	14/11/80		
Switzerland	6/6/80	21/11/81		
Turkey	22/4/10	28/7/11		
United Kingdom	4/8/83	16/3/84	4/11/03 7/11/07	23/7/04 28/8/08
United States	23/7/82	2/11/83	1/12/08	12/11/10

NORWAY

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	8/8/06	12/9/07		
Austria	28/11/95	1/12/96	14/11/05 16/9/09	1/12/06 1/6/13
Belgium	14/4/88 23/4/14	4/10/91 not in force	10/9/09	19/7/13
Canada	12/7/02	19/12/02		
Chile	26/10/01	22/7/03		
Czech Republic	19/10/04	9/9/05		
Denmark	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
Estonia	14/5/93	30/12/93		
Finland	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
France	19/12/80	10/9/81	14/11/84 7/4/95 16/9/99	1/10/85 1/9/96 1/12/02
Germany	4/10/91	7/10/93	24/6/13	not in force
Greece	27/4/88	16/9/91		
Hungary	21/10/80	20/9/81		
Iceland	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
Ireland	22/11/00	28/11/01		
Israel	2/11/66	11/1/68		
Italy	17/6/85	25/5/87		
Japan	4/3/92	16/12/92		
Korea	5/10/82	1/3/84		
Luxembourg	6/5/83	27/2/85	7/7/09	12/4/10
Mexico	23/3/95	23/1/96		
Netherlands	12/1/90	31/12/90	23/4/13	30/11/13
New Zealand	20/4/82	31/3/83		
Poland	9/9/09	25/5/10	5/7/12	2/4/13
Portugal	10/3/11	15/6/12		
Slovak Republic	27/6/79	28/12/79		
Slovenia	18/2/08	10/12/09		
Spain	6/10/99	18/12/00		
Sweden	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
Switzerland	7/9/87	2/5/89	12/4/05 31/8/09	20/12/05 22/12/10
Turkey	15/1/10	15/6/11		
United Kingdom	14/3/13	17/12/13		
United States	3/12/71	29/11/72	19/9/80	15/12/81

POLAND

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	7/5/91	4/3/92		
Austria	13/1/04	1/4/05	4/2/08	10/10/08
Belgium	20/8/01	29/04/04	14/4/14	not in force
Canada	14/5/12	30/10/13		
Chile	10/3/00	30/12/03		
Czech Republic	13/9/11	11 or 13/6/12		
Denmark	6/12/01	31/12/02	7/12/09	25/11/10
Estonia	9/5/94	9/12/94		
Finland	8/6/09	11/3/10		
France	20/6/75	12/9/76		
Germany	14/5/03	19/12/04		
Greece	20/11/87	28/9/91		
Hungary	23/9/92	10/9/95	27/6/00	1/5/02
Iceland	19/6/98	20/6/99	16/5/12	23/8/13
Ireland	13/11/95	22/12/95		
Israel	22/5/91	30/12/91		
Italy	21/6/85	26/9/89		
Japan	20/2/80	23/12/82		
Korea	21/6/91	21/2/92	22/10/13	not in force
Luxembourg	14/6/95	31/7/96	7/6/12	25/7/13
Mexico	30/11/98	6/9/02		
Netherlands	13/2/02	18/3/03		
New Zealand	21/4/05	16/8/06		
Norway	9/9/09	25/5/10	5/7/12	2/4/13
Portugal	9/5/95	4/2/98		
Slovak Republic	18/8/94	21/12/95	1/8/13	not in force
Slovenia	28/6/96	10/3/98		
Spain	15/11/79	6/5/82		
Sweden	19/11/04	15/10/05		
Switzerland	2/9/91	25/9/92	20/4/10	17/10/11
Turkey	3/11/93	1/10/96		
United Kingdom	20/7/06	27/12/06		
United States	8/10/74	22/7/76		
	13/2/13	not in force		

PORTUGAL

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia				
Austria	29/12/70	27/2/72		
Belgium	16/7/69	19/2/71	6/3/95	5/4/01
Canada	14/6/99	24/10/01		
Chile	7/7/05	25/8/08		
Czech Republic	24/5/94	1/10/97		
Denmark	14/12/00	24/5/02		
Estonia	13/5/03	23/7/04		
Finland	27/4/70	14/7/71		
France	14/1/71	18/11/72		
Germany	15/7/80	8/10/82		
Greece	2/12/99	13/8/02		
Hungary	16/5/95	8/5/00 or 22/2/99		
Iceland	2/8/99	11/4/02		
Ireland	1/6/93	11/7/94	11/11/05	18/12/06
Israel	26/9/06	18/2/08		
Italy	14/5/80	15/1/83		
Japan	19/12/11	28/7/13		
Korea	26/1/96	21/12/97		
Luxembourg	25/5/99	30/12/00	7/9/10	18/5/12
Mexico	11/11/99	9/1/01		
Netherlands	20/9/99	11/8/00		
New Zealand				
Norway	10/3/11	15/6/12		
Poland	9/5/95	4/2/98		
Slovak Republic	5/6/01	2/11/04		
Slovenia	5/3/03	13/8/04		
Spain	26/10/93	28/6/95		
Sweden	29/8/02	19/12/03		
Switzerland	26/9/74	17/12/75	25/6/12	21/10/13
Turkey	11/5/05	18/12/06		
United Kingdom	27/3/68	17/1/69		
United States	6/9/94	18/12/95		

SLOVAK REPUBLIC

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	24/8/99	22/12/99		
Austria	7/3/78	12/2/79		
Belgium	15/1/97	13/6/00		
Canada	22/5/01	18/12/01		
Chile				
Czech Republic	26/3/02	14/7/03		
Denmark	5/5/82	27/12/82	11/9/92	18/12/92
Estonia	21/10/03	29/3/06		
Finland	15/2/99	6/5/00		
France	1/6/73	25/1/75		
Germany	19/12/80	17/11/83		
Greece	23/10/86	23/5/89		
Hungary	5/8/94	21/12/95		
Iceland	15/4/02	19/6/03		
Ireland	8/6/99	30/12/99		
Israel	8/9/99	23/5/00		
Italy	5/5/81	26/6/84		
Japan	11/10/77	25/11/78		
Korea	27/8/01	8/7/03		
Luxembourg	18/3/91	30/12/92		
Mexico	13/5/06	28/9/07		
Netherlands	4/3/74	5/11/74	16/2/96 7/6/10	19/12/96 1/12/10
New Zealand				
Norway	27/6/79	28/12/79		
Poland	18/8/94	21/12/95	1/8/13	not in force
Portugal	5/6/01	2/11/04		
Slovenia	14/5/03	11/7/04		
Spain	8/5/80	5/6/81		
Sweden	16/2/79	8/10/80		
Switzerland	14/2/97	23/12/97	8/2/11	8/8/12
Turkey	2/4/97	2/12/99		
United Kingdom	5/11/90	20/12/91		
United States	8/10/93	30/12/93		

SLOVENIA

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia				
Austria	1/10/97	1/2/99	26/9/06 28/9/11	1/8/07 1/11/12
Belgium	22/6/98	2/10/02		
Canada	15/9/00	12/8/02		
Chile				
Czech Republic	13/6/97	28/4/98		
Denmark	2/5/01	3/6/02		
Estonia	14/9/05	26/6/06		
Finland	19/9/03	16/6/04		
France	7/4/04	1/3/07		
Germany	3/5/06	19/12/06	17/5/11	30/7/12
Greece	5/6/01	8/12/03		
Hungary	26/8/04	23/12/05		
Iceland	4/5/11	11/9/12		
Ireland	12/3/02	11/12/02		
Israel	30/1/07	27/12/07		
Italy	11/9/01	12/1/10		
Japan				
Korea	25/4/05	2/3/06		
Luxembourg	2/4/01	18/12/02	20/6/13	not in force
Mexico				
Netherlands	30/6/04	31/12/05		
New Zealand				
Norway	18/2/08	10/12/09		
Poland	28/6/96	10/3/98		
Portugal	5/3/03	13/8/04		
Slovak Republic	14/5/03	11/7/04		
Spain	23/5/01	19/3/02		
Sweden	18/6/80	16/12/81		
Switzerland	12/6/96	1/12/97	7/9/12	14/10/13
Turkey	19/4/01	23/12/03		
United Kingdom	13/11/07	12/9/08		
United States	21/6/99	22/6/01		

SPAIN

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	24/3/92	10/12/92		
Austria	20/12/66	1/1/68	24/2/95	1/11/95
Belgium	14/6/95	25/6/03	22/6/00 2/12/09 15/4/14	25/06/03 not in force not in force
Canada	23/11/76	26/12/80		
Chile	7/7/03	22/12/03		
Czech Republic	8/5/80	5/6/81		
Denmark				
Estonia	3/9/03	28/12/04		
Finland	15/11/67	30/10/68	24/8/70 22/2/73 27/4/90	11/2/74 24/4/74 27/12/91
France	10/10/95	1/7/97		
Germany	3/2/11	18/10/12		
Greece	4/12/00	21/8/02		
Hungary	9/7/84	20/5/87		
Iceland	22/1/02	2/8/02		
Ireland	10/2/94	21/11/94		
Israel	30/11/99	20/11/00		
Italy	8/9/77	14/11/80		
Japan	13/2/74	20/11/74		
Korea	17/1/94	21/11/94		
Luxembourg	3/6/86	19/5/87	10/11/09	16/7/10
Mexico	24/7/92	6/10/94		
Netherlands	16/6/71	20/9/72		
New Zealand	28/7/05	31/7/06		
Norway	6/10/99	18/12/00		
Poland	15/11/79	6/5/82		
Portugal	26/10/93	28/6/95		
Slovak Republic	8/5/80	5/6/81		
Slovenia	23/5/01	19/3/02		
Sweden	16/6/76	21/12/76		
Switzerland	26/4/66	2/2/67	29/6/06 27/7/11	1/6/07 24/8/13
Turkey	5/7/02	18/12/03		
United Kingdom	14/3/13	12/6/14		
United States	22/2/90	21/11/90	14/1/13	not in force

SWEDEN

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	14/1/81	4/9/81		
Austria	14/5/59	29/12/59	6/4/70 5/11/91 21/8/06 17/12/09	5/11/70 1/5/93 23/6/07 16/6/10
Belgium	5/2/91	24/2/93		
Canada	14/10/83 27/8/96	30/10/84 23/12/97		
Chile	4/6/04	30/12/05		
Czech Republic	16/2/79	8/10/80		
Denmark	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
Estonia	5/4/93	31/12/93		
Finland	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
France	27/11/90	1/4/92		
Germany	14/7/92	13/10/94		
Greece	6/10/61	20/8/63		
Hungary	12/10/81	15/8/82		
Iceland	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
Ireland	8/10/86	5/4/88	1/7/93	20/1/94
Israel	22/12/59	3/6/60		
Italy	6/3/80	5/7/83		
Japan	21/1/83	18/9/83	19/2/99 5/12/13	25/12/99 not in force
Korea	27/5/81	9/9/82		
Luxembourg	14/10/96	15/3/98	7/9/10	11/9/11
Mexico	21/9/92	18/12/92		
Netherlands	18/6/91	12/8/92		
New Zealand	21/2/79	14/11/80		
Norway	23/9/96	11/5/97	6/10/97 4/4/08	31/12/97 29/12/08
Poland	19/11/04	15/10/05		
Portugal	29/8/02	19/12/03		
Slovak Republic	16/2/79	8/10/80		
Slovenia	18/6/80	16/12/81		
Spain	16/6/76	21/12/76		
Switzerland	7/5/65	6/6/66	10/3/92 28/2/11	8/7/93 5/8/12
Turkey	21/1/88	18/11/90		
United Kingdom	30/8/83	26/3/84		
United States	1/9/94	26/10/95	30/9/05	31/8/06

SWITZERLAND

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	28/2/80 30/7/13	13/2/81 not in force		
Austria	30/1/74	4/12/74	18/1/94 20/7/00 21/3/06 3/9/09	1/5/95 13/9/01 2/2/07 1/3/11
Belgium	28/8/78	26/9/80	10/4/14	not in force
Canada	5/5/97	21/4/98	22/10/10	16/12/11
Chile	2/4/08	10/5/10		
Czech Republic	4/12/95	23/10/96	11/9/12	11/10/13
Denmark	23/11/73	15/10/74	11/3/97 21/8/09	30/12/97 22/11/10
Estonia	11/6/02	12/7/04		
Finland	16/12/91	26/12/93	19/4/06 22/9/09 18/9/12	1/12/06 22/12/10 3/2/13
France	9/9/66	26/7/67	3/12/69 22/7/97 27/8/09 25/6/14	24/9/70 1/8/98 4/11/10 not in force
Germany	11/8/71	29/12/72	30/11/78 17/10/89 21/12/92 12/3/02 27/10/10	5/9/80 30/11/90 29/12/93 24/3/03 21/12/11
Greece	16/6/83	21/2/85	4/11/10 2/8/12	27/12/11 17/1/13
Hungary	9/4/81 12/9/13	27/6/82 not in force		
Iceland	3/6/88	20/6/89	10/7/14	not in force
Ireland	8/11/66	16/2/68	24/10/80 26/1/12	25/4/84 14/11/13
Israel	2/7/03	22/12/03		
Italy	9/3/76	27/3/79	28/4/78	27/3/79
Japan	19/1/71	26/12/71	21/5/10	30/12/11
Korea	12/2/80	22/4/81	28/12/10	25/7/12
Luxembourg	21/1/93	19/2/94	25/8/09 11/7/12	19/11/10 11/7/13
Mexico	3/8/93	8/9/94	18/9/09	23/12/10
Netherlands	26/2/10	9/11/11		
New Zealand	6/6/80	21/11/81		
Norway	7/9/87	2/5/89	12/4/05 31/8/09	20/12/05 22/12/10
Poland	2/9/91	25/9/92	20/4/10	17/10/11
Portugal	26/9/74	17/12/75	25/6/12	21/10/13
Slovak Republic	14/2/97	23/12/97	8/2/11	8/8/12

SWITZERLAND

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Slovenia	12/6/96	1/12/97	7/9/12	14/10/13
Spain	26/4/66	2/2/67	29/6/06 27/7/11	1/6/07 24/8/13
Sweden	7/5/65	6/6/66	10/3/92 28/2/11	8/7/93 5/8/12
Turkey	18/6/10	8/2/12		
United Kingdom	8/12/77	7/10/78	5/3/81 17/12/93 27/6/07 7/9/09	10/5/82 19/12/94 22/12/08 15/12/10
United States	2/10/96	19/12/97	23/9/09	not in force

TURKEY

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	28/4/10	5/6/13		
Austria	28/3/08	1/10/09		
Belgium	2/6/87	8/10/91	9/7/13	not in force
Canada	14/7/09	4/5/11		
Chile				
Czech Republic	12/11/99	16/12/03		
Denmark	30/5/91	20/6/93		
Estonia	25/8/03	21/2/05		
Finland	6/10/09	4/5/12		
France	18/2/87	1/7/89		
Germany	19/9/11	1/8/12		
Greece	2/12/03	5/3/04		
Hungary	10/3/93	9/11/95		
Iceland				
Ireland	24/10/08	18/8/10		
Israel	14/3/96	27/5/98		
Italy	27/7/90	1/12/93		
Japan	8/3/93	28/12/94		
Korea	24/12/83	25/3/86		
Luxembourg	9/6/03	18/1/05	30/9/09	14/7/11
Mexico	17/12/13	not in force		
Netherlands	27/3/86	30/9/88		
New Zealand	22/4/10	28/7/11		
Norway	15/1/10	15/6/11		
Poland	3/11/93	1/10/96		
Portugal	11/5/05	18/12/06		
Slovak Republic	2/4/97	2/12/99		
Slovenia	19/4/01	23/12/03		
Spain	5/7/02	18/12/03		
Sweden	21/1/88	18/11/90		
Switzerland	18/6/10	8/2/12		
United Kingdom	19/2/86	26/10/88		
United States	28/3/96	19/12/97		

UNITED KINGDOM

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	21/8/03	17/12/03		
Austria	30/4/69	13/11/70	17/11/77 18/5/93 11/9/09	30/12/78 1/12/94 19/11/10
Belgium	1/6/87	21/10/89	24/6/09 13/3/14	24/12/12 not in force
Canada	8/9/78	17/12/80	15/4/80 16/10/85 7/5/03 21/7/14	17/12/80 23/12/85 4/5/04 not in force
Chile	12/7/03	21/12/04		
Czech Republic	5/11/90	20/12/91		
Denmark	11/11/80	17/12/80	1/7/91 15/10/96	19/12/91 20/6/97
Estonia	12/5/94	19/12/94		
Finland	17/7/69	5/2/70	17/5/73 16/11/79 1/10/85 26/9/91 31/7/96	27/6/74 25/4/81 20/2/87 23/12/91 8/8/97
France	19/6/08	18/12/09		
Germany	30/3/10	30/12/10	17/3/14	not in force
Greece	25/6/53	15/1/54		
Hungary	7/9/11	28/12/11		
Iceland	30/9/91 17/12/13	19/12/91 not in force		
Ireland	2/6/76	23/12/76	28/10/76 7/11/94 4/11/98	23/12/76 21/9/95 23/12/98
Israel	26/9/62	13/2/63	20/4/70	25/3/71
Italy	21/10/88	31/12/90		
Japan	2/2/06	12/10/06	17/12/13	not in force
Korea	25/10/96	30/12/96		
Luxembourg	24/5/67	3/7/68	18/7/78 28/1/83 2/7/09	21/5/80 19/3/84 28/4/10
Mexico	2/6/94	15/12/94	23/4/09	18/1/11
Netherlands	26/9/08	25/12/10	12/6/13	31/1/14
New Zealand	4/8/83	16/3/84	4/11/03 7/11/07	23/7/04 28/8/08
Norway	14/3/13	17/12/13		
Poland	20/7/06	27/12/06		
Portugal	27/3/68	17/1/69		
Slovak Republic	5/11/90	20/12/91		
Slovenia	13/11/07	12/9/08		
Spain	14/3/13	12/6/14		
Sweden	30/8/83	26/3/84		

UNITED KINGDOM

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Switzerland	8/12/77	7/10/78	5/3/81	10/5/82
			17/12/93	19/12/94
			27/6/07	22/12/08
			7/9/09	15/12/10
Turkey	19/2/86	26/10/88		
United States	24/7/01	31/3/03	19/7/02	31/3/03

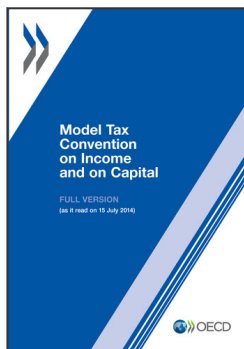
UNITED STATES

Other Contracting State	Date of signature	Date of entry into force	Subsequent amendments:	
			Date of signature	Date of entry into force
Australia	6/8/82	31/10/83	27/9/01	13/5/03
Austria	31/5/96	1/12/98		
Belgium	27/11/06	28/12/07		
Canada	26/9/80	16/8/84	14/6/83 28/3/84 17/3/95 29/7/97 21/09/07	16/8/84 16/8/84 9/11/95 16/12/97 15/12/08
Chile	4/2/10	not in force		
Czech Republic	16/9/93	23/12/93		
Denmark	19/8/99	31/3/00	1/5/06	28/12/07
Estonia	15/1/98	30/12/99		
Finland	21/9/89	30/12/90	31/5/06	28/12/07
France	31/8/94	30/12/95	8/12/04 13/1/09	21/12/06 23/12/09
Germany	29/8/89	21/8/91	1/6/06	28/12/07
Greece	20/2/50	30/12/53		
Hungary	12/2/79 4/2/10	18/9/79 not in force		
Iceland	23/10/07	15/12/08		
Ireland	28/7/97	17/12/97	24/9/99	13/7/00
Israel	20/11/75	30/12/94	30/5/80 26/1/93	30/12/94 30/12/94
Italy	25/8/99	16/12/09		
Japan	6/11/03	30/3/04	24/1/13	not in force
Korea	4/6/76	20/10/79		
Luxembourg	3/4/96	20/12/00	20/5/09	not in force
Mexico	18/9/92	28/12/93	8/9/94 9/9/02	26/10/95 3/7/03
Netherlands	18/12/92	31/12/93	13/10/93 8/3/04	30/12/93 28/12/04
New Zealand	23/7/82	2/11/83	1/12/08	12/11/10
Norway	3/12/71	29/11/72	19/9/80	15/12/81
Poland	8/10/74 13/2/13	22/7/76 not in force		
Portugal	6/9/94	18/12/95		
Slovak Republic	8/10/93	30/12/93		
Slovenia	21/6/99	22/6/01		
Spain	22/2/90	21/11/90	14/1/13	not in force
Sweden	1/9/94	26/10/95	30/9/05	31/8/06
Switzerland	2/10/96	19/12/97	23/9/09	not in force
Turkey	28/3/96	19/12/97		
United Kingdom	24/7/01	31/3/03	19/7/02	31/3/03

NETWORK OF TAX CONVENTIONS BETWEEN OECD MEMBER COUNTRIES AS OF 15th JULY 2014

COUNTRY	Belgium	Canada	Ireland	Korea	Norway	Poland	Sweden	Switzerland	United Kingdom	Czech Republic	Finland	France	Germany	Italy	Netherlands	Spain	United States	Austria	Denmark	Hungary	Mexico	Portugal	Slovak Republic	Luxembourg	Turkey	Estonia	Greece	Israel	Japan	Slovenia	Australia	Iceland	New Zealand	Chile			
Belgium	x				N																																
Canada		x																																	N		
Ireland			x																																		
Korea				x																																	
Norway	N				x																																
Poland						x												N																			
Sweden							x																														
Switzerland								x															N														
United Kingdom									x																										N		
Czech Republic										x															N												
Finland											x																										
France												x																									
Germany													x		N																						
Italy														x																							
Netherlands															N		x																				
Spain																	x																				
United States								N																												S	
Austria																		x																		S	
Denmark																				x																	
Hungary									N										N			x															
Mexico																							x														
Portugal																								x													
Slovak Republic																								x													
Luxembourg										N															x												
Turkey																										S											
Estonia																											N										
Greece																																					
Israel																																					
Japan																																					
Slovenia																																					
Australia																																					
Iceland										N																											
New Zealand																																					
Chile		N																																			
Number of conventions in force	33	33	33	33	33	33	33	33	33	32	32	32	32	32	32	32	32	31	31	31	31	31	31	31	30	30	29	29	29	28	28	26	26	24	16		

Convention in force
 N New Convention signed (old Convention still in force)
 S Convention signed but not in force (no previous Convention)



From:
**Model Tax Convention on Income and on Capital
2014 (Full Version)**

Access the complete publication at:
<https://doi.org/10.1787/9789264239081-en>

Please cite this chapter as:

OECD (2015), “List of Tax Conventions on Income and on Capital Between OECD Member Countries”, in *Model Tax Convention on Income and on Capital 2014 (Full Version)*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/9789264239081-120-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document and any map included herein are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

You can copy, download or print OECD content for your own use, and you can include excerpts from OECD publications, databases and multimedia products in your own documents, presentations, blogs, websites and teaching materials, provided that suitable acknowledgment of OECD as source and copyright owner is given. All requests for public or commercial use and translation rights should be submitted to rights@oecd.org. Requests for permission to photocopy portions of this material for public or commercial use shall be addressed directly to the Copyright Clearance Center (CCC) at info@copyright.com or the Centre français d'exploitation du droit de copie (CFC) at contact@cfcopies.com.