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36	New Zealand	Article 5 (7)
37	Oman	Article 5 (3)
38	Pakistan	Article 5 (3)
39	Philippines	Article 5 (3)
40	Poland	Article 5 (3)
41	Romania	Article 5 (3)
42	Russia	Article 5 (3)
43	Seychelles	Article 5 (3)
44	Singapore	Article 5 (4)
45	Slovenia	Article 5 (4)
46	South Africa	Article 5 (3)
47	Spain	Article 5 (4), Protocol 2(1), and Protocol 2(2)
48	Sri Lanka	Article 5 (4)
49	Sweden	Article 5 (4)
50	Switzerland	Article 5 (3)
51	Tajikistan	Article 5 (4)
52	Turkey	Article 5 (4)
53	Ukraine	Article 5 (4)
54	United Arab Emirates	Article 5 (4)
55	United Kingdom	Article 5 (3)
56	United States	Article 5 (4) and (5)
57	Uzbekistan	Article 5 (4)
58	Vietnam	Article 5 (3)

## Article 14 – Splitting-up of Contracts

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 14(4) of the Convention, Thailand considers that the following agreements contain a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
11	Chile	Protocol with reference to Article 5
15	Denmark	Article 22 (2) and (3)
36	New Zealand	Article 5 (6)

## Article 16 – Mutual Agreement Procedure

### *Reservation*

Pursuant to Article 16(5)(a) of the Convention, Thailand 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, Thailand 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
10	Canada	Article 24(1) second sentence
16	Estonia	Article 25(1) second sentence
23	Indonesia	Article 25(1) second sentence
26	Italy	Article 24(1) second sentence
38	Pakistan	Article 24(1) second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Thailand 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	Armenia	Article 26(1) second sentence
2	Australia	Article 25(1) second sentence
3	Austria	Article 26(1) second sentence
4	Bahrain	Article 26(1) second sentence
5	Bangladesh	Article 25(1) second sentence
6	Belarus	Article 26(1) second sentence
7	Belgium	Article 25(1) second sentence
8	Bulgaria	Article 25(1) second sentence
9	Cambodia	Article 25(1) second sentence

11	Chile	Article 24(1) second sentence
12	The People's Republic of China	Article 25(1) second sentence
13	Cyprus	Article 25(1) second sentence
14	Czech Republic	Article 25(1) second sentence
15	Denmark	Article 26(1) second sentence
17	Finland	Article 24(1) second sentence
20	Hong Kong	Article 24(1) second sentence
21	Hungary	Article 25(1) second sentence
22	India	Article 25(1) second sentence
24	Ireland	Article 25(1) second sentence
25	Israel	Article 26(1) second sentence
27	Japan	Article 23(1) second sentence
28	Republic of Korea	Article 25(1) second sentence
29	Kuwait	Article 25(1) second sentence
30	Laos	Article 25(1) second sentence
31	Luxembourg	Article 26(1) second sentence
33	Mauritius	Article 25(1) second sentence
34	Myanmar	Article 26(1) second sentence
35	Nepal	Article 25(1) second sentence
36	New Zealand	Article 25(1) second sentence
37	Oman	Article 25(1) second sentence
39	Philippines	Article 25(1) second sentence
41	Romania	Article 26(1) second sentence
42	Russia	Article 25(1) second sentence
43	Seychelles	Article 25(1) second sentence
44	Singapore	Article 24(1) second sentence
45	Slovenia	Article 25(1) second sentence
47	Spain	Article 25(1) second sentence
48	Sri Lanka	Article 25(1) second sentence
49	Sweden	Article 25(1) second sentence
50	Switzerland	Article 22(1) second sentence
51	Tajikistan	Article 25(1) second sentence
53	Ukraine	Article 25(1) second sentence
54	United Arab Emirates	Article 25(1) second sentence
56	United States	Article 27(1) second sentence
57	Uzbekistan	Article 25(1) second sentence
58	Vietnam	Article 24(1) second sentence

***Notification of Listed Agreements Not Containing Existing Provisions***

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

Listed Agreement Number	Other Contracting Jurisdiction
1	Armenia
2	Australia
3	Austria
4	Bahrain
5	Bangladesh
6	Belarus

7	Belgium
8	Bulgaria
10	Canada
11	Chile
12	The People's Republic of China
13	Cyprus
14	Czech Republic
15	Denmark
17	Finland
18	France
19	Germany
21	Hungary
23	Indonesia
24	Ireland
25	Israel
26	Italy
27	Japan
29	Kuwait
30	Laos
31	Luxembourg
32	Malaysia
33	Mauritius
34	Myanmar
35	Nepal
37	Oman
39	Philippines
40	Poland
41	Romania
42	Russia
43	Seychelles
45	Slovenia
46	South Africa
47	Spain
48	Sri Lanka
49	Sweden
50	Switzerland
51	Tajikistan
52	Turkey
53	Ukraine
54	United Arab Emirates
55	United Kingdom
56	United States
57	Uzbekistan
58	Vietnam

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

Listed Agreement Number	Other Contracting Jurisdiction
7	Belgium
18	France

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

Listed Agreement Number	Other Contracting Jurisdiction
2	Australia
7	Belgium
11	Chile
30	Laos
36	New Zealand
37	Oman
42	Russia
55	United Kingdom

**Article 17 – Corresponding Adjustments*****Reservation***

Pursuant to Article 17(3)(a) of the Convention, Thailand 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	Armenia	Article 9(2)
2	Australia	Article 9(3)
6	Belarus	Article 9(2)
8	Bulgaria	Article 9(2)
9	Cambodia	Article 9(2)
10	Canada	Article 9(2)
11	Chile	Article 9(2)
16	Estonia	Article 9(2)
17	Finland	Article 9(2)
20	Hong Kong (China)	Article 9(2)
22	India	Article 9(2)
24	Ireland	Article 9(2)
27	Japan	Article 9(2)
28	Korea	Article 9(2)
29	Kuwait	Article 9(2)
35	Nepal	Article 9(2)
36	New Zealand	Article 9(3)
37	Oman	Article 9(2)
38	Pakistan	Article 9(2)
39	Philippines	Article 9(2)
43	Seychelles	Article 9(2)
44	Singapore	Article 9(2)
51	Tajikistan	Article 9(2)
52	Turkey	Article 9(2)
53	Ukraine	Article 9(2)
54	United Arab Emirates	Article 9(2)
56	United States	Article 9(2)
57	Uzbekistan	Article 9(2)



**Article 35 – Entry into Effect**

***Reservation***

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