

MALAYSIA

Status of List of Reservations and Notifications upon Deposit of the Instrument of Ratification

This document contains the list of reservations and notifications made by Malaysia upon deposit of the instrument of ratification pursuant to Articles 28(5) and 29(1) of the Convention.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, Malaysia 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.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA 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	24.01.1994	21.08.1995
2.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF AUSTRALIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Australia	Original	20.08.1980	26.06.1981
			Amending Instrument (a)	02.08.1999	27.06.2000
			Amending Instrument (b)	28.07.2002	23.07.2003
			Amending Instrument (c)	24.02.2010	08.08.2011
3.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE REPUBLIC OF AUSTRIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Austria	Original	20.09.1989	01.12.1990
4.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE STATE OF BAHRAIN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Bahrain	Original	14.06.1999	31.07.2000
			Amending Instrument (a)	14.10.2010	20.02.2012

No.	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
5.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Bangladesh	Original	19.04.1983	31.12.1984
6.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF BELGIUM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Belgium	Original	24.10.1973	14.08.1975
			Amending Instrument (a)	25.07.1979	25.07.1979
			Amending Instrument (b)	18.12.2009	N/A
7.	AGREEMENT BETWEEN MALAYSIA AND BOSNIA AND HERZEGOVINA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Bosnia Herzegovina	Original	21.06.2007	30.07.2012
8.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF HIS MAJESTY THE SULTAN AND YANG DI-PERTUAN OF BRUNEI DARUSSALAM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Brunei Darussalam	Original	05.08.2009	17.06.2010
9.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF CANADA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Canada	Original	16.10.1976	18.12.1980

No.	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
10.	AGREEMENT BETWEEN THE REPUBLIC OF CHILE AND MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Chile	Original	03.09.2004	25.08.2008
11.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	China	Original	23.11.1985	14.09.1986
			Amending Instrument (a)	05.06.2000	05.06.2000
12.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE REPUBLIC OF CROATIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Croatia	Original	18.02.2002	15.07.2004
13.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE CZECH REPUBLIC AND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Czech Republic	Original	08.03.1996	31.03.1997
14.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE KINGDOM OF DENMARK FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Denmark	Original	04.12.1970	04.06.1971
			Amending Instrument (a)	03.12.2003	17.01.2005

No.	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
15.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Egypt	Original	14.04.1997	09.07.2002
16.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE REPUBLIC OF FIJI FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Fiji	Original	19.12.1995	30.07.1997
17.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF FINLAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Finland	Original	28.03.1984	23.02.1986
18.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE FRENCH REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	France	Original	24.04.1975	23.07.1976
			Amending Instrument (a)	31.01.1991	06.05.1992
			Amending Instrument (b)	12.11.2009	01.12.2010
19.	AGREEMENT BETWEEN MALAYSIA AND THE FEDERAL REPUBLIC OF GERMANY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Germany	Original	23.02.2010	21.10.2010

No.	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
20.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF 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	Hong Kong	Original	25.04.2012	28.12.2012
21.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE HUNGARIAN PEOPLE'S REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Hungary	Original	22.05.1989	25.12.1992
22.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE REPUBLIC OF INDIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	India	Original	09.05.2012	26.12.2012
23.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE REPUBLIC OF INDONESIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Indonesia	Original	12.09.1991	11.08.1992
			Amending Instrument (a)	12.01.2006	01.07.2010
			Amending Instrument (b)	20.10.2011	N/A

No.	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
24.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE ISLAMIC REPUBLIC OF IRAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Iran	Original	11.11.1992	15.04.2005
			Amending Instrument (a)	22.07.2002	15.04.2005
25.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Ireland	Original	28.11.1998	11.09.1999
			Amending Instrument (a)	16.12.2009	15.02.2011
26.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE REPUBLIC OF ITALY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Italy	Original	28.01.1984	18.04.1986
27.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF JAPAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Japan	Original	19.02.1999	31.12.1999
			Amending Instrument (a)	10.02.2010	01.12.2010
28.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE HASHEMITE KINGDOM OF JORDAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Jordan	Original	02.10.1994	29.05.2000

No.	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
29.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE REPUBLIC OF KAZAKHSTAN FOR THE VOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Kazakhstan	Original	26.06.2006	20.05.2010
30.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE REPUBLIC OF KOREA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Korea	Original	20.04.1982	02.01.1983
31.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE STATE OF KUWAIT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND FOR THE FOSTERING OF ECONOMIC RELATIONS	Kuwait	Original	05.02.2003	29.05.2007
			Amending Instrument (a)	25.01.2010	N/A
32.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE KYRGYZ REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Kyrgyz Republic	Original	17.11.2000	26.12.2006

No.	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
33.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE LAO PEOPLE'S DEMOCRATIC REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Laos	Original	03.06.2010	23.02.2011
34.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE LEBANESE REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Lebanon	Original	20.01.2003	10.11.2004
35.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT TO THE GRAND DUCHY OF LUXEMBOURG FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Luxembourg	Original	21.11.2002	29.12.2004
36.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Malta	Original	03.10.1995	01.09.2000
37.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF MAURITIUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Mauritius	Original	23.08.1992	19.08.1993

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38.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF MONGOLIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Mongolia	Original	27.07.1995	07.11.1996
39.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE KINGDOM OF MOROCCO FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Morocco	Original	02.07.2001	29.12.2006
40.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE UNION OF MYANMAR FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Myanmar	Original	09.03.1998	21.07.2008
41.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE REPUBLIC OF NAMIBIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Namibia	Original	28.07.1998	13.12.2004
42.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Netherlands	Original	07.03.1988	02.02.1989
			Amending Instrument (a)	04.12.1996	05.02.1999
			Amending Instrument (b)	04.12.2009	19.10.2010

No.	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
43.	AGREEMENT BETWEEN THE GOVERNMENT OF NEW ZEALAND AND THE GOVERNMENT OF MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	New Zealand	Original	19.03.1976	02.09.1976
			Amending Instrument (a)	14.07.1994	01.07.1996
			Amending Instrument (b)	06.11.2012	12.01.2016
44.	AGREEMENT BETWEEN THE ROYAL NORWEGIAN GOVERNMENT AND THE GOVERNMENT OF MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Norway	Original	23.12.1970	09.09.1971
45.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE ISLAMIC REPUBLIC OF PAKISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Pakistan	Original	29.05.1982	09.11.1982
46.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE INDEPENDENT STATE OF PAPUA NEW GUINEA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Papua New Guinea	Original	20.05.1993	11.06.1999

No.	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
47.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE REPUBLIC OF THE PHILIPPINES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Philippines	Original	27.04.1982	27.07.1984
48.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE REPUBLIC OF POLAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Poland	Original	08.07.2013	N/A
49.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE STATE OF QATAR FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Qatar	Original	03.07.2008	28.01.2009
			Amending Instrument (a)	16.02.2011	18.09.2012
50.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF ROMANIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Romania	Original	26.11.1982	07.04.1984
51.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICS FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	Russia	Original	31.07.1987	04.07.1988

No.	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
52.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE REPUBLIC OF SAN MARINO FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	San Marino	Original	19.11.2009	28.12.2010
53.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF SAUDI ARABIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Saudi Arabia	Original	31.01.2006	01.07.2007
54.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE REPUBLIC OF SENEGAL FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Senegal	Original	17.02.2010	N/A
55.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE REPUBLIC OF SEYCHELLES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Seychelles	Original	03.12.2003	10.07.2006
			Amending instrument (a)	22.12.2009	N/A
56.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Singapore	Original	05.10.2004	13.02.2006

No.	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
57.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE SLOVAK REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Slovak Republic	Original	25.05.2015	11.04.2016
58.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	South Africa	Original	26.07.2005	06.07.2006
			Amending Instrument (a)	05.04.2011	06.03.2012
59.	AGREEMENT BETWEEN THE KINGDOM OF SPAIN AND MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Spain	Original	24.05.2006	28.12.2007
60.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Sri Lanka	Original	16.09.1997	13.08.1998
61.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE SUDAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Sudan	Original	07.10.1993	18.12.2002

No.	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
62.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE KINGDOM OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Sweden	Original	12.03.2002	28.01.2005
63.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE SWISS FEDERAL COUNCIL FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	Switzerland	Original	30.12.1974	12.11.1975
64.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE SYRIAN ARAB REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Syria	Original	26.02.2007	31.08.2007
65.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE KINGDOM OF THAILAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Thailand	Original	29.03.1982	02.02.1983
			Amending Instrument (a)	10.02.1995	11.06.1996
66.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE REPUBLIC OF TURKEY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Turkey	Original	27.09.1994	28.01.1997
			Amending Instrument (a)	17.02.2010	25.12.2013

No.	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
67.	AGREEMENT BETWEEN THE GOVERNMENT OF TURKMENISTAN AND THE GOVERNMENT OF MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Turkmenistan	Original	19.11.2008	06.10.2009
68.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE UNITED ARAB EMIRATES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	United Arab Emirates	Original	28.11.1995	18.09.1996
69.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF 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	United Kingdom	Original	10.12.1996	08.07.1998
			Amending Instrument (a)	22.09.2009	28.12.2010
70.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE REPUBLIC OF UZBEKISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND PROFITS	Uzbekistan	Original	06.10.1997	10.08.1999

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71.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE BOLIVARIAN REPUBLIC OF VENEZUELA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Venezuela	Original	28.08.2006	08.01.2008
72.	AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF 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	07.09.1995	13.08.1996
73.	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF ZIMBABWE AND THE GOVERNMENT OF MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Zimbabwe	Original	28.04.1994	08.08.1996

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(f) of the Convention, Malaysia reserves the right for Article 3(2) not to apply to its Covered Tax Agreements.

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, Malaysia 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

Reservation

Pursuant to Article 5(8) of the Convention, Malaysia reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

Article 6 – Purpose of a Covered Tax Agreement

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Malaysia considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1.	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.	Australia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
3.	Austria	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
4.	Bahrain	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
5.	Bangladesh	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
6.	Belgium	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
7.	Bosnia Herzegovina	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
8.	Brunei Darussalam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
9.	Canada	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10.	Chile	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
11.	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
12.	Croatia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
13.	Czech Republic	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14.	Denmark	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
15.	Egypt	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and profits,
16.	Fiji	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17.	Finland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
19.	Germany	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
20.	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,
21.	Hungary	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <and to further develop and facilitate their economic relationship>,
22.	India	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and with a view to promoting economic cooperation between the two countries,
23.	Indonesia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
24.	Iran	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25.	Ireland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
26.	Italy	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27.	Japan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
28.	Jordan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
29.	Kazakhstan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
30.	Korea	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
31.	Kuwait	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and for the fostering of economic relations,
32.	Kyrgyz Republic	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
33.	Laos	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
34.	Lebanon	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
35.	Luxembourg	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,
36.	Malta	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
37.	Mauritius	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
38.	Mongolia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
39.	Morocco	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
40.	Myanmar	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
41.	Namibia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
42.	Netherlands	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
43.	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,
44.	Norway	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
45.	Pakistan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
46.	Papua New Guinea	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
47.	Philippines	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
48.	Poland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
49.	Qatar	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
50.	Romania	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and with a view to promote and strengthen the economic relations between the two countries,
51.	Russia	Desiring to conclude an Agreement for the avoidance of Double taxation with respect to taxes on income <and with the view to promote economic co-operation between the two countries>,
52.	San Marino	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
53.	Saudi Arabia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
54.	Senegal	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
55.	Seychelles	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
56.	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
57.	Slovak Republic	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
58.	South Africa	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
59.	Spain	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
60.	Sri Lanka	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
61.	Sudan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
62.	Sweden	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
63.	Switzerland	Desiring to conclude an Agreement for the Avoidance of Double Taxation with respect to Taxes on Income,
64.	Syria	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
65.	Thailand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
66.	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
67.	Turkmenistan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and promote economic development between two countries,
68.	United Arab Emirates	<Desiring to promote and strengthen economic relation> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
69.	United Kingdom	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
70.	Uzbekistan	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and profits,
71.	Venezuela	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
72.	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
73.	Zimbabwe	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Article 7 – Prevention of Treaty Abuse***Notification***

Pursuant to Article 7(17)(a) of the Convention, Malaysia 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
10.	Chile	Articles 10(6), 11(7), 12(7)
22.	India	Article 28 (2), (3)
29.	Kazakhstan	Article 11(8), 12(7)
46.	Papua New Guinea	Article 11(10)
48.	Poland	Articles 10(6), 11(8), 12(7), 13(7)
69.	United Kingdom	Articles 10(6), 11(7), 12(7)

Article 8 – Dividend Transfer Transactions***Reservation***

Pursuant to Article 8(3)(a) of the Convention, Malaysia reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

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

Pursuant to Article 9(6)(a) of the Convention, Malaysia reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

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

Pursuant to Article 10(5)(a) of the Convention, Malaysia reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

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, Malaysia 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 Commissionaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, Malaysia considers that the following agreements contain 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)(a)
2.	Australia	Article 5(5)(a)
3.	Austria	Article 5(6)(a)
4.	Bahrain	Article 5(5)
5.	Bangladesh	Article 5(5)(a)
6.	Belgium	Article V(5)(a)
7.	Bosnia Herzegovina	Article 5(6)(a)
8.	Brunei Darussalam	Article 5(5)(a)
9.	Canada	Article 5(5)(a)
10.	Chile	Article 5(5)(a)
11.	China	Article 5(5)
12.	Croatia	Article 5(5)
13.	Czech Republic	Article 5(4)
14.	Denmark	Article V(5)(a)
15.	Egypt	Article 5(5)
16.	Fiji	Article 5(5)(a)
17.	Finland	Article 5(6)(a)
18.	France	Article 5(5)(a)
19.	Germany	Article 5(6)(a)
20.	Hong Kong	Article 5(5)(a)
21.	Hungary	Article 5(5)(a)
22.	India	Article 5(5)(a)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
23.	Indonesia	Article 5(5)(a)
24.	Iran	Article 5(5)(a)
25.	Ireland	Article 5(6)(a)
26.	Italy	Article 5(5)(a)
27.	Japan	Article 5(5)(a)
28.	Jordan	Article 5(5)(a)
29.	Kazakhstan	Article 5(5)
30.	Korea	Article 5(6)
31.	Kuwait	Article 5(5)(a)
32.	Kyrgyz Republic	Article 5(6)(a)
33.	Laos	Article 5(6)(a)
34.	Lebanon	Article 5(7)(a)
35.	Luxembourg	Article 5(6)(a)
36.	Malta	Article 5(5)(a)
37.	Mauritius	Article 5(4)(a)
38.	Mongolia	Article 5(5)(a)
39.	Morocco	Article 5(4)
40.	Myanmar	Article 5(4)(a)
41.	Namibia	Article 5(4)(a)
42.	Netherlands	Article 5(5)(a)
43.	New Zealand	Article 4(5)(a)
44.	Norway	Article II(1)(l)(v)(aa)
45.	Pakistan	Article 5(5)(a)
46.	Papua New Guinea	Article 5(5)(a)
47.	Philippines	Article 5(5)(a)
48.	Poland	Article 5(5)
49.	Qatar	Article 5(4)(a)
50.	Romania	Article 5(5)(a)
51.	Russia	Article 5(5)(a)
52.	San Marino	Article 5(6)(a)
53.	Saudi Arabia	Article 5(5)(a)
54.	Senegal	Article 5(6)(a)
55.	Seychelles	Article 5(5)(a)
56.	Singapore	Article 5(5)(a)
57.	Slovak Republic	Article 5(6)(a)
58.	South Africa	Article 5(5)(a)
59.	Spain	Article 5(6)(a)
60.	Sri Lanka	Article 5(5)(a)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
61.	Sudan	Article 5(5)(a)
62.	Sweden	Article 5(6)(a)
63.	Switzerland	Article 5(5)(a)
64.	Syria	Article 5(5)(a)
65.	Thailand	Article 5(5)(a)
66.	Turkey	Article 5(4)
67.	Turkmenistan	Article 5(5)(a)
68.	United Arab Emirates	Article 5(5)(a)
69.	United Kingdom	Article 5(5)(a)
70.	Uzbekistan	Article 5(5)(a)
71.	Venezuela	Article 5(6)(i)
72.	Vietnam	Article 5(6)(a)
73.	Zimbabwe	Article 5(5)(a)

Pursuant to Article 12(6) of the Convention, Malaysia considers that the following agreements contain 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.	Australia	Article 5(6)
3.	Austria	Article 5(7)
4.	Bahrain	Article 5(6)
5.	Bangladesh	Article 5(6)
6.	Belgium	Article V(6)
7.	Bosnia Herzegovina	Article 5(7)
8.	Brunei Darussalam	Article 5(6)
9.	Canada	Article 5(6)
10.	Chile	Article 5(7)
11.	China	Article 5(6)
12.	Croatia	Article 5(6)
13.	Czech Republic	Article 5(5)
14.	Denmark	Article V(6)
15.	Egypt	Article 5(7)
16.	Fiji	Article 5(6)
17.	Finland	Article 5(7)
18.	France	Article 5(6)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
19.	Germany	Article 5(7)
20.	Hong Kong	Article 5(6)
21.	Hungary	Article 5(6)
22.	India	Article 5(7)
23.	Indonesia	Article 5(6)
24.	Iran	Article 5(6)
25.	Ireland	Article 5(7)
26.	Italy	Article 5(6)
27.	Japan	Article 5(6)
28.	Jordan	Article 5(6)
29.	Kazakhstan	Article 5(6)
30.	Korea	Article 5(7)
31.	Kuwait	Article 5(6)
32.	Kyrgyz Republic	Article 5(7)
33.	Laos	Article 5(7)
34.	Lebanon	Article 5(8)
35.	Luxembourg	Article 5(7)
36.	Malta	Article 5(6)
37.	Mauritius	Article 5(5)
38.	Mongolia	Article 5(6)
39.	Morocco	Article 5(5)
40.	Myanmar	Article 5(6)
41.	Namibia	Article 5(5)
42.	Netherlands	Article 5(6)
43.	New Zealand	Article 4(6)
44.	Norway	Article II(1)(l)(vi)
45.	Pakistan	Article 5(6)
46.	Papua New Guinea	Article 5(6)
47.	Philippines	Article 5(6)
48.	Poland	Article 5(6)
49.	Qatar	Article 5(5)
50.	Romania	Article 5(6)
51.	Russia	Article 5(6)
52.	San Marino	Article 5(7)
53.	Saudi Arabia	Article 5(6)
54.	Senegal	Article 5(8)
55.	Seychelles	Article 5(6)
56.	Singapore	Article 5(6)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
57.	Slovak Republic	Article 5(7)
58.	South Africa	Article 5(6)
59.	Spain	Article 5(7)
60.	Sri Lanka	Article 5(7)
61.	Sudan	Article 5(6)
62.	Sweden	Article 5(7)
63.	Switzerland	Article 5(6)
64.	Syria	Article 5(6)
65.	Thailand	Article 5(6)
66.	Turkey	Article 5(5)
67.	Turkmenistan	Article 5(7)
68.	United Arab Emirates	Article 5(6)
69.	United Kingdom	Article 5(6)
70.	Uzbekistan	Article 5(6)
71.	Venezuela	Article 5(7)
72.	Vietnam	Article 5(7)
73.	Zimbabwe	Article 5(6)

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, Malaysia 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, Malaysia considers that the following agreements contain 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(3)
2.	Australia	Article 5(3)
3.	Austria	Article 5(4)
4.	Bahrain	Article 5(3)
5.	Bangladesh	Article 5(3)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
6.	Belgium	Article V(3)
7.	Bosnia Herzegovina	Article 5(5)
8.	Brunei Darussalam	Article 5(4)
9.	Canada	Article 5(3)
10.	Chile	Article 5(4)
11.	China	Article 5(4)
12.	Croatia	Article 5(4)
13.	Czech Republic	Article 5(3)
14.	Denmark	Article V(3)
15.	Egypt	Article 5(4)
16.	Fiji	Article 5(3)
17.	Finland	Article 5(4)
18.	France	Article 5(3)
19.	Germany	Article 5(4)
20.	Hong Kong	Article 5(4)
21.	Hungary	Article 5(3)
22.	India	Article 5(4)
23.	Indonesia	Article 5(3)
24.	Iran	Article 5(3)
25.	Ireland	Article 5(4)
26.	Italy	Article 5(3)
27.	Japan	Article 5(4)
28.	Jordan	Article 5(3)
29.	Kazakhstan	Article 5(4)
30.	Korea	Article 5(4)
31.	Kuwait	Article 5(3)
32.	Kyrgyz Republic	Article 5(4)
33.	Laos	Article 5(4)
34.	Lebanon	Article 5(6)
35.	Luxembourg	Article 5(4)
36.	Malta	Article 5(3)
37.	Mauritius	Article 5(3)
38.	Mongolia	Article 5(3)
39.	Morocco	Article 5(3)
40.	Myanmar	Article 5(3)
41.	Namibia	Article 5(3)
42.	Netherlands	Article 5(4)
43.	New Zealand	Article 4(3)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
44.	Norway	Article II(1)(I)(iii)
45.	Pakistan	Article 5(3)
46.	Papua New Guinea	Article 5(4)
47.	Philippines	Article 5(3)
48.	Poland	Article 5(4)
49.	Qatar	Article 5(3)
50.	Romania	Article 5(3)
51.	Russia	Article 5(3)
52.	San Marino	Article 5(5)
53.	Saudi Arabia	Article 5(4)
54.	Senegal	Article 5(5)
55.	Seychelles	Article 5(4)
56.	Singapore	Article 5(3)
57.	Slovak Republic	Article 5(5)
58.	South Africa	Article 5(4)
59.	Spain	Article 5(5)
60.	Sri Lanka	Article 5(4)
61.	Sudan	Article 5(3)
62.	Sweden	Article 5(4)
63.	Switzerland	Article 5(3)
64.	Syria	Article 5(4)
65.	Thailand	Article 5(3)
66.	Turkey	Article 5(3)
67.	Turkmenistan	Article 5(4)
68.	United Arab Emirates	Article 5(4)
69.	United Kingdom	Article 5(3)
70.	Uzbekistan	Article 5(3)
71.	Venezuela	Article 5(5)
72.	Vietnam	Article 5(4)
73.	Zimbabwe	Article 5(3)

Article 14 - Splitting-up of Contracts

Reservation

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

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, Malaysia considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1.	Albania	Article 26(1), first sentence
2.	Australia	Article 24(1), first sentence
3.	Austria	Article 24(1), first sentence
4.	Bahrain	Article 27(1), first sentence
5.	Bangladesh	Article 25(1), first sentence
6.	Belgium	Article XXV(1), first sentence
7.	Bosnia Herzegovina	Article 25(1), first sentence
8.	Brunei Darussalam	Article 25(1), first sentence
9.	Canada	Article 26(1), first sentence
10.	Chile	Article 24(1), first sentence
11.	China	Article 25(1), first sentence
12.	Croatia	Article 25(1), first sentence
13.	Czech Republic	Article 26(1)
14.	Denmark	Article XXIV(1)
15.	Egypt	Article 25(1), first sentence
16.	Fiji	Article 26(1), first sentence
17.	Finland	Article 23(1), first sentence
18.	France	Article 25(1)
19.	Germany	Article 25(1), first sentence
20.	Hong Kong	Article 25(1), first sentence
21.	Hungary	Article 25(1), first sentence
22.	India	Article 26(1), first sentence
23.	Indonesia	Article 24(1), first sentence
24.	Iran	Article 25(1), first sentence
25.	Ireland	Article 26(1), first sentence
26.	Italy	Article 25(1)
27.	Japan	Article 24(1), first sentence
28.	Jordan	Article 26(1), first sentence
29.	Kazakhstan	Article 25(1), first sentence
30.	Korea	Article 25(1), first sentence
31.	Kuwait	Article 25(1), first sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
32.	Kyrgyz Republic	Article 27(1), first sentence
33.	Laos	Article 25(1), first sentence
34.	Lebanon	Article 24(1), first sentence
35.	Luxembourg	Article 28(1), first sentence
36.	Malta	Article 26(1), first sentence
37.	Mauritius	Article 23(1), first sentence
38.	Mongolia	Article 26(1), first sentence
39.	Morocco	Article 26(1), first sentence
40.	Myanmar	Article 27(1), first sentence
41.	Namibia	Article 25(1), first sentence
42.	Netherlands	Article 25(1), first sentence
43.	New Zealand	Article 21(1)
44.	Norway	Article XXIII(1)
45.	Pakistan	Article 26(1), first sentence
46.	Papua New Guinea	Article 26(1), first sentence
47.	Philippines	Article 24(1), first sentence
48.	Poland	Article 25(1), first sentence
49.	Qatar	Article 26(1), first sentence
50.	Romania	Article 25(1)
51.	Russia	Article 23(1), first sentence
52.	San Marino	Article 26(1), first sentence
53.	Saudi Arabia	Article 24(1), first sentence
54.	Senegal	Article 25(1), first sentence
55.	Seychelles	Article 25(1), first sentence
56.	Singapore	Article 25(1), first sentence
57.	Slovak Republic	Article 25(1), first sentence
58.	South Africa	Article 25(1), first sentence
59.	Spain	Article 24(1), first sentence
60.	Sri Lanka	Article 25(1), first sentence
61.	Sudan	Article 25(1), first sentence
62.	Sweden	Article 25(1), first sentence
63.	Switzerland	Article 23(1)
64.	Syria	Article 26(1), first sentence
65.	Thailand	Article 25(1)
66.	Turkey	Article 24(1)
67.	Turkmenistan	Article 24(1), first sentence
68.	United Arab Emirates	Article 25(1), first sentence
69.	United Kingdom	Article 27(1)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
70.	Uzbekistan	Article 24(1), first sentence
71.	Venezuela	Article 26(1), first sentence
72.	Vietnam	Article 26(1), first sentence
73.	Zimbabwe	Article 26(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Malaysia 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
2.	Australia	Article 24(1), second sentence
6.	Belgium	Article XXV(1), second sentence
9.	Canada	Article 26(1), second sentence
17.	Finland	Article 23(1), second sentence
42.	Netherlands	Article 25(1), second sentence
45.	Pakistan	Article 26(1), second sentence
49.	Qatar	Article 26(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Malaysia 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 26(1), second sentence
3.	Austria	Article 24(1), second sentence
4.	Bahrain	Article 27(1), second sentence
5.	Bangladesh	Article 25(1), second sentence
7.	Bosnia Herzegovina	Article 25(1), second sentence
8.	Brunei Darussalam	Article 25(1), second sentence
10.	Chile	Article 24(1), second sentence
11.	China	Article 25(1), second sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
12.	Croatia	Article 25(1), second sentence
15.	Egypt	Article 25(1), second sentence
16.	Fiji	Article 26(1), second sentence
19.	Germany	Article 25(1), second sentence
20.	Hong Kong	Article 25(1), second sentence
21.	Hungary	Article 25(1), second sentence
22.	India	Article 26(1), second sentence
23.	Indonesia	Article 24(1), second sentence
24.	Iran	Article 25(1), second sentence
25.	Ireland	Article 26(1), second sentence
27.	Japan	Article 24(1), second sentence
28.	Jordan	Article 26(1), second sentence
29.	Kazakhstan	Article 25(1), second sentence
30.	Korea	Article 25(1), second sentence
31.	Kuwait	Article 25(1), second sentence
32.	Kyrgyz Republic	Article 27(1), second sentence
33.	Laos	Article 25(1), second sentence
34.	Lebanon	Article 24(1), second sentence
35.	Luxembourg	Article 28(1), second sentence
36.	Malta	Article 26(1), second sentence
37.	Mauritius	Article 23(1), second sentence
38.	Mongolia	Article 26(1), second sentence
39.	Morocco	Article 26(1), second sentence
40.	Myanmar	Article 27(1), second sentence
41.	Namibia	Article 25(1), second sentence
46.	Papua New Guinea	Article 26(1), second sentence
47.	Philippines	Article 24(1), second sentence
48.	Poland	Article 25(1), second sentence
51.	Russia	Article 23(1), second sentence
52.	San Marino	Article 26(1), second sentence
53.	Saudi Arabia	Article 24(1), second sentence
54.	Senegal	Article 25(1), second sentence
55.	Seychelles	Article 25(1), second sentence
56.	Singapore	Article 25(1), second sentence
57.	Slovak Republic	Article 25(1), second sentence
58.	South Africa	Article 25(1), second sentence
59.	Spain	Article 24(1), second sentence
60.	Sri Lanka	Article 25(1), second sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
61.	Sudan	Article 25(1), second sentence
62.	Sweden	Article 25(1), second sentence
64.	Syria	Article 26(1), second sentence
67.	Turkmenistan	Article 24(1), second sentence
68.	United Arab Emirates	Article 25(1), second sentence
70.	Uzbekistan	Article 24(1), second sentence
71.	Venezuela	Article 26(1), second sentence
72.	Vietnam	Article 26(1), second sentence
73.	Zimbabwe	Article 26(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

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

Listed Agreement Number	Other Contracting Jurisdiction
6.	Belgium

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

Listed Agreement Number	Other Contracting Jurisdiction
1.	Albania
2.	Australia
3.	Austria
4.	Bahrain
6.	Belgium
8.	Brunei Darussalam
9.	Canada
10.	Chile
11.	China
12.	Croatia
13.	Czech Republic
14.	Denmark
15.	Egypt
16.	Fiji
18.	France
23.	Indonesia

Listed Agreement Number	Other Contracting Jurisdiction
24.	Iran
26.	Italy
28.	Jordan
29.	Kazakhstan
30.	Korea
37.	Mauritius
38.	Mongolia
39.	Morocco
40.	Myanmar
42.	Netherlands
43.	New Zealand
44.	Norway
45.	Pakistan
46.	Papua New Guinea
47.	Philippines
49.	Qatar
50.	Romania
51.	Russia
52.	San Marino
55.	Seychelles
56.	Singapore
61.	Sudan
63.	Switzerland
64.	Syria
65.	Thailand
66.	Turkey
68.	United Arab Emirates
69.	United Kingdom
70.	Uzbekistan
72.	Vietnam
73.	Zimbabwe

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

Listed Agreement Number	Other Contracting Jurisdiction
6.	Belgium
14.	Denmark
18.	France
44.	Norway

Pursuant to Article 16(6)(d)(ii) of the Convention, Malaysia 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
6.	Belgium
9.	Canada
10.	Chile
14.	Denmark
26.	Italy
44.	Norway
45.	Pakistan
46.	Papua New Guinea
50.	Romania
69.	United Kingdom

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(a) of the Convention, Malaysia 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
2.	Australia	Article 9(3)
6.	Belgium	Article IX(2)
10.	Chile	Article 9(2)
12.	Croatia	Article 9(2)
19.	Germany	Article 9(2)
20.	Hong Kong	Article 9(2)
25.	Ireland	Article 9(2)
27.	Japan	Article 9(2)
32.	Kyrgyz Republic	Article 9(2)
33.	Laos	Article 9(2)
34.	Lebanon	Article 9(2)
35.	Luxembourg	Article 9(2)
48.	Poland	Article 9(2)
52.	San Marino	Article 9(2)
53.	Saudi Arabia	Article 9(2)
54.	Senegal	Article 9(2)
55.	Seychelles	Article 9(2)
56.	Singapore	Article 9(2)
57.	Slovak Republic	Article 9(2)
59.	Spain	Article 9(2)
62.	Sweden	Article 9(2)
64.	Syria	Article 9(2)
67.	Turkmenistan	Article 9(2)
69.	United Kingdom	Article 9(2)
71.	Venezuela	Article 9(2)

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

Reservation

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