



As of 3rd March 2021

This report is subject to updates on a quarterly basis

EGYPT'S FACT SHEET
for
MULTILATERAL CONVENTION
TO IMPLEMENT TAX TREATY RELATED MEASURES
TO PREVENT BASE EROSION AND PROFIT SHIFTING

Due to some conflicting posts shared over the different websites which includes inaccurate information in many cases, please find hereafter some facts surrounding Egypt's MLI deposit and entry into effect dates:

- 1- Egypt deposited its instrument of ratification on the 30 of September 2020.
- 2- 54 Notified Tax Agreements by Egypt in its MLI Position (Egypt's Position is available in OECD website (<http://www.oecd.org/tax/treaties/beps-mli-position-egypt-instrument-deposit.pdf>), also can be found in previous posts).
- 3- 39 Matched Agreements that could be modified by the MLI once the MLI takes effect for all agreements covered:
 01. Albania
 02. Bahrain
 03. Belgium
 04. Bulgaria
 05. Canada
 06. China (People's Republic of)
 07. Czech Republic
 08. Denmark
 09. Finland
 10. France



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11. Greece
12. Hungary
13. India
14. Indonesia
15. Ireland
16. Italy
17. Japan
18. Jordan
19. Korea
20. Kuwait
21. Malaysia
22. Malta
23. Mauritius
24. Morocco
25. Netherlands
26. Pakistan
27. Poland
28. Romania
29. Russia
30. Serbia
31. Singapore
32. South Africa
33. Spain
34. Sweden
35. Tunisia
36. Turkey
37. Ukraine
38. United Kingdom
39. Saudi Arabia

4- DATES OF ENTRY INTO EFFECT OF THE MLI WITH RESPECT TO TAXES WITHHELD AT SOURCE FOR THE AGREEMENTS CONCLUDED WITH JURISDICTIONS THAT HAVE RATIFIED THE MLI AS OF 01 March 2021:



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01. Albania on 1 January 2021
02. Belgium: on 1 January 2021
03. Canada: on 1 January 2021
04. Czech Republic: on 1 January 2021
05. Denmark: on 1 January 2021
06. Finland: on 1 January 2021
07. France: on 1 January 2021
08. India: on 1 January 2021
09. Indonesia: Unknown, as Indonesia made a reservation under 35(7)(a) to delay the entry into effect of the MLI
10. Ireland: on 1 January 2021
11. Japan: on 1 January 2021
12. Jordan: on 1 January 2021
13. Korea: on 1 January 2021
14. Malaysia: on 1 January 2022
15. Malta: on 1 January 2021
16. Mauritius: on 1 January 2021
17. Netherlands: on 1 January 2021
18. Pakistan: on 1 January 2022
19. Poland: on 1 January 2021
20. Russia: Unknown, as Russia made a reservation under 35(7)(a) to delay the entry into effect of the MLI
21. Serbia: on 1 January 2021
22. Singapore: on 1 January 2021
23. Sweden: Unknown, as Sweden made a reservation under 35(7)(a) to delay the entry into effect of the MLI
24. Ukraine: on 1 January 2021
25. United Kingdom: on 1 January 2021
26. Saudi Arabia: on 1 January 2021

5- DATES OF ENTRY INTO EFFECT OF THE MLI WITH RESPECT TO ALL OTHER TAXES FOR THE AGREEMENTS CONCLUDED WITH JURISDICTIONS THAT HAVE RATIFIED THE MLI AS OF 01 March 2021: (Entry into effect for taxable periods that begin as of)



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01. Albania on 1 July 2021
02. Belgium: on 1 July 2021
03. Canada: on 1 July 2021
04. Czech Republic: on 1 July 2021
05. Denmark: on 1 July 2021
06. Finland: on 1 July 2021
07. France: on 1 July 2021
08. India: on 1 July 2021
09. Indonesia: to be confirmed, as Indonesia made a reservation under 35(7)(a) to delay the entry into effect of the MLI
10. Ireland: on 1 July 2021
11. Japan: on 1 July 2021
12. Jordan: on 1 July 2021
13. Korea: on 1 July 2021
14. Malaysia: on 1 December 2021
15. Malta: on 1 July 2021
16. Mauritius: on 1 July 2021
17. Netherlands: on 1 July 2021
18. Pakistan: on 1 October 2021
19. Poland: on 1 July 2021
20. Russia: to be confirmed, as Russia made a reservation under 35(7)(a) to delay the entry into effect of the MLI
21. Serbia: on 1 July 2021
22. Singapore: on 1 July 2021
23. Sweden: to be confirmed, as Sweden made a reservation under 35(7)(a) to delay the entry into effect of the MLI
24. Ukraine: on 1 July 2021
25. United Kingdom: on 1 July 2021
26. Saudi Arabia: on 1 July 2021

Egyptian Tax Authority

Ministry of Finance