

Bijlage 5 – OESO ad hoc groep multilateraal instrument BEPS (peildatum 10 mei 2016)¹

Andorra	Malaysia
Argentina	Malta
Australia	Marshall Islands
Austria	Mauritania
Azerbaijan	Mauritius
Bangladesh	Mexico
Barbados	Moldova
Belgium	Mongolia
Benin	Morocco
Bhutan	Netherlands
Brazil	New Zealand
Bulgaria	Nigeria
Burkina Faso	Norway
Cameroon	Pakistan
Canada	Philippines
Chile	Poland
China (People's Republic of)	Portugal
Colombia	Qatar
Costa Rica	Romania
Côte d'Ivoire	Russia
Croatia	San Marino
Cyprus	Saudi Arabia
Czech Republic	Senegal
Denmark	Serbia
Dominican Republic	Singapore
Fiji	Slovak Republic
Finland	Slovenia
France	South Africa
Gabon	Spain
Georgia	Sri Lanka
Germany	Swaziland
Greece	Sweden
Guatemala	Switzerland
Haiti	Tanzania
Hungary	Thailand
Iceland	Tunisia
India	Turkey
Indonesia	Ukraine
Ireland	United Kingdom
Israel	United States
Italy	Uruguay
Jamaica	Viet Nam
Japan	Zambia
Kazakhstan	Zimbabwe
Kenya	
Korea	
Latvia	
Lebanon	
Liberia	
Liechtenstein	
Lithuania	
Luxembourg	

¹<http://www.oecd.org/tax/treaties/multilateral-instrument-for-beps-tax-treaty-measures-the-ad-hoc-group.htm>