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Country	Existence of national provisions regarding the secondment	
	Prior declaration of posting required (to national administration or other authorities)?	As of the first day of secondment?
 BELARUS	No	No
 BRAZIL		
 BULGARIA	No	No
 CYPRUS		
 CZECH REPUBLIC	Yes – Prior Information of the relevant regional branch of the Labour Office no later than on the day of start - by post, e-mail or online : <a href="https://www.mpsv.cz/web/cz/-/oznameni-o-vyslani-zamestnance-zamestnavatelem-usazenym-v-eu-notification-of-posting-worker-by-undertaking-established-in-eu">https://www.mpsv.cz/web/cz/-/oznameni-o-vyslani-zamestnance-zamestnavatelem-usazenym-v-eu-notification-of-posting-worker-by-undertaking-established-in-eu</a>	Yes - no notion of “business trip” – some exceptions
 DENMARK	No - but foreign companies performing services in Denmark must be registered the register for foreign service providers (RUT) prior arrival.	No
 ESTONIA	No - In case there is no specific receiver or service recipient this is not secondment. Business travel without provision of services (incl. seminars, conferences) is not secondment.	No
 FINLAND	No - In case there is no specific receiver or service recipient this is not secondment. Business travel without provision of services (incl. seminars, conferences) is not secondment.	No
 FRANCE	Yes - Prior declaration to the labour inspectorate online ( <a href="https://www.sipsi.travail.gouv.fr/auth/login">https://www.sipsi.travail.gouv.fr/auth/login</a> ) no later than the day before the start + respect of secondment provisions (representative, documents, etc.). On top, <b>in the construction and public works sector</b> : a mandatory professional identification card must be obtained and complementary rules apply. Specificities also concerning transportation activities.	Yes - no notion of “business trip” – some exceptions
 GERMANY	By principle No - Only reporting obligations in specific industries (according to the Minimum Wage Act, the Posted Workers Act and the Temporary Employment Act, different regulations/notifications must be respected).	Yes - Only for the specific industries
 HUNGARY	Yes - Declaration no later than on the day of start using the form published on the website of the Ministry for Economic Development Department of Labour Inspection. ( <a href="http://www.ommf.gov.hu/index.php?akt_menu=542">http://www.ommf.gov.hu/index.php?akt_menu=542</a> )	Yes - no notion of “business trip”
 INDIA	No - There is no specific regulation on this.	No
 INDONESIA	No – No specific regulations on this topic.	No
 ITALY	Yes – A prior declaration must be made using the portal of the Ministry of Labour <a href="https://servizi.lavoro.gov.it">https://servizi.lavoro.gov.it</a> under “Distacco transnazionale” by sending the form UNI_DISTACCO_UE by midnight of the day before the beginning of the posting. Amendments must be communicated within 5 days from their applicability.	No
 KAZAKHSTAN	Yes – Prior submission for a quota (the maximum permissible number of foreign employees allowed). work permit (with some exceptions) and working visa or other document to reside in Kazakhstan.	No Notification immigration authority





 KENYA	<b>No</b> – there is no specific regulation on this.	<b>No</b>
 KINGDOM OF SAUDI ARABIA	<b>Yes</b> - A foreign worker must hold a Iqama sponsored by a locally registered and approved company. Therefore, a registration at the Qiwa-, Absheer Portal and the Ministry of Labour is required from the first days providing services for their employer in the KSA.	<b>Yes</b> - different regulations for business trips
 LATVIA	<b>No</b> - In case there is no specific receiver or service recipient this is not secondment. Business travel without provision of services (incl. seminars, conferences) is not secondment.	
 LITHUANIA	<b>Yes</b> - Prior declaration of posting submitted electronically to the state labour inspectorate no later than the day before the start- by filling in the electronic form. On top, <b>in the construction sector</b> : a mandatory professional ID card (QR code) must be obtained.	
 MALAYSIA	<b>No</b>	<b>No</b>
 MEXICO	<b>No secondment possible</b> (Necessity of a employment relationship independent from the one with the employer of origin).	N/A
 NORWAY	<b>No</b> specific employment law regulations, but secondees should obtain a national d-number for tax purposes. Additionally, secondees working on construction sites or with cleaning services are obliged to obtain an identification card (“HMS-card”).	<b>No</b>
 POLAND	<b>Yes</b> – a statement to the State Labour Inspection on the first day of the service at the latest. The statement can be submitted by post with a return receipt, personally in the Chief Labour Inspectorate in Warsaw or electronically on the following website: <a href="https://www.biznes.gov.pl/en/e-uslugi/00_1328_00">https://www.biznes.gov.pl/en/e-uslugi/00_1328_00</a>	
 PORTUGAL	<b>Yes</b> – communication of specific information prior to secondment. On top, specific rules for drivers in the road transport sector <a href="https://www.postingdeclaration.eu/landing">https://www.postingdeclaration.eu/landing</a>	<b>Yes</b>
 ROMANIA	<b>Yes</b> – Information per email to the Labour Inspectorate no later than on the previous day to the start of the posting.	<b>Yes</b> - not applicable in case of business trips
 SERBIA	<b>No</b> - Business trips to abroad for the participation in events, meetings with customers, and other business travel without the provision of services, are not considered secondment.	<b>No</b>
 SINGAPORE	In general <b>No</b> , registration may be required for certain services in certain industries. In addition, foreigners must comply with the relevant visa requirements.	
 SLOVAKIA	<b>Yes</b> – Information of the National Labour Inspectorate no later than on the day of start - by post or online portal ( <a href="https://www.ip.gov.sk/app/posting/site/login?language=en">https://www.ip.gov.sk/app/posting/site/login?language=en</a> ). On top, domestic legal or natural person must inform territorial Office of Labor, Social Affairs and Family- Information Card can be sent electronically using the form published on the portal <a href="http://www.slovensko.sk">www.slovensko.sk</a> or in paper form within 7 working days after the start of the secondment.	<b>Yes</b> – for sending employer. No notion of “business trip” – some exceptions.
 SOUTH AFRICA	<b>No</b> – there are specific employment law regulations.	<b>No</b>
 SPAIN	<b>Yes</b> – Notification of the labor authority competent in case of provision of services of a transnational nature prior to its commencement and regardless of its duration - the communication shall be made by electronic means.	<b>Yes</b> – except for development of training activities

 THAILAND	N/A	N/A
 TURKEY	<b>Yes</b> – Depending on the specific work and duration foreign employees must either have a visa or a work permit prior to the start of the secondment.	<b>Yes</b>
 UKRAINE	<b>Yes</b> – an employment permit shall be obtained from the relevant employment centre prior to the start of the secondment.	<b>No</b>
 UNITED ARAB EMIRATES	<b>Yes</b> – A foreign worker must hold a valid work and residence permit sponsored by a locally registered and approved company (registration at the Ministry of labour and Immigration authorities from the first day of providing services in the UAE). Only GCC nationals do not require a visa.	<b>Yes</b>
 UNITED KINGDOM	<b>No</b>	<b>No</b>
 UZBEKISTAN		
 VIETNAM	<b>Yes</b> – depending on the form of assignment, formally notification to the relevant authority prior to the commencement date of the secondment activity.	<b>Yes</b> – the duration of the notice period varies.




## States bound by a social security bilateral agreement

States bound by a social security bilateral agreement	
Country	For the UE/AEA/Switzerland countries: the European Regulation 883/2004 of April 29, 2004 applies)
 BELARUS	<b>States bound by a social security bilateral agreement:</b> Russia, Latvia, Lithuania, Estonia, Moldova. <b>States bound by a social retirement agreement:</b> Azerbaijan, Armenia, Kazakhstan, Kyrgyz Republic, Moldova, Russia, Tajikistan, Turkmenistan, Uzbekistan, Ukraine, Czech Republic.
 BRAZIL	
 BULGARIA	Albania, Bosnia and Herzegovina, Libya, Ukraine, North Macedonia, Moldova, Israel, South Korea, Russian Federation, Serbia, Canada, Quebec, Montenegro, Tunisia, Azerbaijan. <b>Agreements signed but not in force:</b> Brazil, Morocco.
 CYPRUS	
 CZECH REPUBLIC	Albania, Australia, Belarus, Bosnia and Herzegovina, Canada, Chile, India, Israel, Japan, Macedonia, Moldova, Mongolia, Quebec, Russia, Serbia, South Korea, Tunisia, Turkey, Ukraine, USA. <b>There is also an agreement with the following EU countries, but Regulation 883/2004 applies in priority:</b> Bulgaria, Croatia, Cyprus, France, Germany, Greece, Hungary, Italy, Lithuania, Luxembourg, Netherlands, Poland, Switzerland (It is not an EU country, but the regulation applies to it), Romania, Slovakia, Slovenia, Spain.
 DENMARK	Australia, Austria, Bosnia and Herzegovina, Canada, Chile, China, Croatia, France, Great Britain, India, Israel, Northern Macedonia, Morocco, Montenegro, New Zealand, Nordic countries, Pakistan, Philippines, Quebec, Serbia, Switzerland, South Korea, Turkey, USA.

 ESTONIA	Australia, Belarus, Canada, Moldova, Russia, Ukraine.
 FINLAND	Australia, Canada, Chile, China, Denmark (Northern Countries), Iceland (Northern Countries), India, Israel, Japan, Norway (Northern Countries), South Korea, Sweden (Northern Countries), USA, Quebec.
 FRANCE	Algeria, Andorra, Argentina, Benin, Bosnia-Herzegovina, Brazil, Cameroon, Canada, Cape Verde, Chile, Congo, Côte d'Ivoire, Gabon, Guernsey, India, Israel, Japan, Jersey, Kosovo, North Macedonia, South Korea, United States, Madagascar, Mali, Mauritania, Morocco, Mayotte, Monaco, Montenegro, Niger, New Caledonia, Philippines, French Polynesia, Quebec, San Marino, St-Pierre-et-Miquelon, Senegal, Serbia, Togo, Tunisia, Turkey, United States, Uruguay. <b>Agreements signed but not implemented:</b> China and Serbia.
 GERMANY	Albania, Australia, Bosnia-Herzegovina, Brazil, China, Chile, India, Israel, Japan, Canada and Quebec, Kosovo, Morocco, Moldova, Montenegro, Northern Macedonia, Philippines, Serbia, South Korea, Tunisia, Turkey, Uruguay, USA.
 HUNGARY	Montenegro, Bosnia and Herzegovina, Canada, Quebec, South Korea, Australia, India, Japan, Moldova, Serbia, Albania, United States of America, Republic of Macedonia, Turkey, Kosovo, Ukraine.
 INDIA	Social Security Agreements entered with the following countries that are operational: Belgium, Germany, Switzerland, Luxembourg, France, Denmark, Republic of Korea, Netherlands, Hungary, Finland, Sweden, Czech Republic, Norway, Austria, Canada, Australia, Japan, Quebec, Portugal. Further Singapore nationals who are contributing to the Social Security system of their home country are excluded from the Indian social security regulations- the Employees' Provident Fund & Miscellaneous Provisions Act, 1952 in accordance with India Singapore Comprehensive Economic Cooperation Agreement (CECA) 2005). India signed the Social Security Treaty with Brazil; however, it yet has not come into force.
 INDONESIA	<b>N/A</b> , secondees from abroad are considered as foreign workers receiving wages and must follow mandatory social security regulations in Indonesia
 ITALY	Argentina, Australia, Brazil, Bosnia-Herzegovina, Canada, Cape Verde, Channel Islands, Isle of Man, Israel, Kosovo, Macedonia, Mexico, Monaco, Montenegro, Moldova, Quebec, Republic of Korea, San Marino, Serbia, Tunisia, Turkey, Uruguay, USA, Vatican State, Venezuela.
 KAZAKHSTAN	Armenia, Belarus, Kyrgyzstan, Republic of Moldova, Russian Federation, Tajikistan, Turkmenistan, Ukraine, Uzbekistan - Agreement on guarantees of rights of citizens of participant States of the Commonwealth of Independent States in the sphere of pension provisions concluded on 13 March 1992. Armenia, Belarus, Kyrgyzstan and Russian Federation - Agreement on the Eurasian Economic Union concluded on 29 May 2014.
 KENYA	N/A
 KINGDOM OF SAUDI ARABIA	N/A
 LATVIA	Australia, Norway, United States, Canada, Belarus, Ukraine, Russia.
 LITHUANIA	Belarus, Canada, Check Republic, Estonia, Finland, Latvia, Moldova, Netherlands, Poland, Russia, Ukraine, United States of America.
 MALAYSIA	N/A
 MEXICO	Canada and Spain.
 NORWAY	Australia, Bosnia-Herzegovina, Canada, Chile, Croatia, France, Greece, India, Israel, Italy, Luxembourg, Montenegro, Netherlands, Portugal, Quebec, Serbia and Slovenia, if not covered by the Regulations 883/2004 and 987/2009. Employees from Great-Britain and Northern Ireland are either covered by the Separation Agreement EEA EFTA – UK or the bilateral agreement with Norway.
 POLAND	Australia, Belarus, Bosnia-Herzegovina, Canada, Israel, Macedonia, Moldova, Mongolia, Montenegro, Quebec, Serbia, South Korea, Turkey, Ukraine, United States of America. Based on and according to the rules set out in annex II of Regulation (EC) No 883/04 of the European Parliament and of the Council: Austria, Germany.

		There are also bilateral agreements which were signed with the following EU Member States for the term until 30 April 2004. On 1 May 2004, those agreements were replaced by Regulation (EEC) No 1408/71 of the Council, but have not been terminated yet: Austria, Belgium, Bulgaria, France, Germany, Greece, Latvia, Luxembourg, Netherlands, Slovenia, Spain,
	PORTUGAL	Andorra, Argentina, Australia, Bolivia, Brazil, Canada – Ontario, Canada – Quebec and Montreal, Cape Verde, Chile, El Salvador, Ecuador, United States of America, India, Morocco, Mozambique, Moldova, Paraguay, UK (Channel Islands – Jersey, Man, Guernsey, Alderney, Herm and Jethou), Ukraine, Uruguay, Tunisia, Türkiye, Venezuela. <b>Note:</b> some agreements are multilateral.
	ROMANIA	Canada, Israel, Albania, Korea, Macedonia, Moldavia, Serbia, Turkey, Quebec, Chile, Uruguay, Russia, Armenia, Ukraine, Belarus. <b>Agreement existing but not ratified:</b> USA.
	SERBIA	
	SINGAPORE	N/A (some limited protection may be granted, e.g., according to India-Singapore bilateral comprehensive economic agreement (CECA)).
	SLOVAKIA	Australia, Bosnia and Herzegovina, Canada, Israel, Japan, Macedonia, Montenegro, Quebec, Russia, Serbia, South Korea, Turkey, Ukraine, USA. <b>There are also bilateral agreements with following EU countries besides the Regulation 883/2004, but Regulation 883/2004 applies in priority:</b> Austria, Cyprus, Czech Republic, Germany, Hungary, Luxembourg, Slovenia. <b>There are also signed bilateral agreements with following EU countries besides the Regulation 883/2004, but these are currently not being performed:</b> Bulgaria, Croatia, France, Netherlands, Poland, Switzerland (It is not an EU country, but the regulation applies to it), Romania, Spain.
	SPAIN	Andorra, Argentina, Australia, Brazil, Canada, Cape Verde, Chile, China, Colombia, Dominican Republic, Ecuador, Japan, Korea, Mexico, Morocco, Paraguay, Peru, Philippines, Russia, Senegal, Tunisia, Ukraine, United States, Uruguay, Venezuela.
	THAILAND	N/A
	TURKEY	Albania, Austria, Azerbaijan, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Croatia, Czechia, Denmark, France, Germany, Hungary, Korea, Kyrgyzstan, Libya, Luxembourg, Netherlands, United Kingdom, Iran, Sweden, Italy, Montenegro, Turkish Republic of Northern Cyprus, Macedonia, Mongolia, Moldova, Norway, Poland, Romania, Serbia, Slovakia, Tunisia
	UKRAINE	Azerbaijan, Belarus, Bulgaria, Czech Republic, Georgia, Estonia, Kazakhstan, Latvia, Lithuania, Moldova, Poland, Portugal, Slovakia, Spain.
	UNITED ARAB EMIRATES	N/A
	UNITED KINGDOM	The UK has agreements for social security contributions and benefit entitlement with Ireland and the following countries that are outside the EU, Iceland, Lichtenstein, Norway and Switzerland: Barbados, Bermuda, Canada, Chile, Isle of Man, Israel, Jamaica, Japan, Jersey and Guernsey, Mauritius, New Zealand, Philippines, Republics of former Yugoslavia (the Republics of Bosnia-Herzegovina, North Macedonia, Serbia, Montenegro and Kosovo), South Korea (also known as The Republic of Korea), Turkey, USA.
	UZBEKISTAN	
	VIETNAM	South Korea

# States bound by a tax bilateral agreement

Country	Countries with which a bilateral tax agreement has been signed
 BELARUS	Azerbaijan, Armenia, Austria, Bahrein, Bangladesh, Belgium, Bulgaria, Cyprus, China, Croatia, Czech Republic, Denmark, Estonia, Ecuador, Egypt, Finland, France, Georgia, Germany, Hungary, Indonesia, Iran, Ireland, Italy, Israel, India, Japan, Kazakhstan, Kyrgyzstan, Kuwait, Laos, Latvia, Lebanon, Lithuania, Macedonia, Moldova, Mongolia, Netherlands, North Korea, Oman, Pakistan, Poland, Qatar, Russia, Romania, Saudi Arabia, Switzerland, Serbia, Slovenia, Slovakia, Sweden, Spain, Singapore, Sri Lanka, South Africa, South Korea, Syria, Tajikistan, Turkmenistan, Thailand, Turkey, UK, USA, Uzbekistan, UAE, Vietnam, Venezuela, Hong Kong. <b>Currently in ratification process:</b> Zimbabwe.
 BRAZIL	
 BULGARIA	Austria, Azerbaijan, Albania, Algeria, Armenia, Bahrein, Belarus, Belgium, Canada, Croatia, Czech Republic, Cyprus, China, Denmark, Egypt, Estonia, Finland, France, Great Britain, Germany, Georgia, Greece, Hungary, Israel, Italy, India, Indonesia, Iran, Ireland, Japan, Jordan, Kazakhstan, Kuwait, Latvia, Lithuania, Lebanon, Luxembourg, Malta, Morocco, Moldova, Montenegro, Mongolia, Netherlands, Norway, North Macedonia, North Korea, Pakistan, Poland, Portugal, Qatar, Romania, Russia, Saudi Arabia, Serbia, South Korea, Spain, Syria, Slovakia, Slovenia, Singapore, Switzerland, Sweden, South Africa, Thailand, Turkey, UAE, USA, Uzbekistan, Ukraine, Vietnam, Zimbabwe.
 CYPRUS	
 CZECH REPUBLIC	Albania, Armenia, Australia, Austria, Azerbaijan, Bahrain, Bangladesh, Barbados, Belarus, Belgium, Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Canada, Chile, China, Colombia, Croatia, Cyprus, Democratic People's Republic of Korea, Denmark, Egypt, Estonia, Ethiopia, Finland, France, Georgia, Ghana, Hong Kong, Iceland, India, Indonesia, Iran, Ireland, Israel, Italy, Japan, Jordan, Kazakhstan, Kosovo, Kuwait, Kyrgyzstan, Lebanon, Liechtenstein, Germany, Greece, Hungary, Latvia, Lithuania, Luxembourg, Macedonia, Malaysia, Malta, Mexico, Mongolia, Montenegro, Morocco, Netherlands, New Zealand, Nigeria, Norway, Pakistan, Panama, Philippines, Poland, Portugal, Qatar, Republic of Korea, Romania, Russia, San Marino, Saudi Arabia, Senegal, Serbia, Singapore, Slovakia, Slovenia, South Africa, Spain, Sri Lanka, Sweden, Switzerland, Syria, Tajikistan, Thailand, Tunisia, Turkey, Turkmenistan, Ukraine, United Arab Emirates, United Kingdom, USA, Uzbekistan, Venezuela, Vietnam.
 DENMARK	Albania, Algeria, Andorra, Anguilla, Antigua and Barbuda, Argentina, Armenia, Aruba, Austria, Azerbaijan, Australia, Bahamas, Bahrain, Bangladesh, Barbados, Belgium, Belize, Benin, Belarus, Bermuda, Bolivia, Bosnia-Herzegovina, Botswana, Brunei Darussalam, Brazil, Bulgaria, Burkina-Faso, Cameroon, Canada, Cayman Islands, Chile, China, Colombia, Cook Islands, Costa Rica, Croatia, Curacao, Cyprus, Czech Republic, Dominica, Ecuador, Egypt, El Salvador, Estonia, Eswatini, Finland, France, Gabon, Georgia, Germany, Ghana, Gibraltar, Great Britain, Grenada, Greece, Greenland, Guatemala, Guernsey, Honduras, Hong Kong, Hungary, Iceland, India, Indonesia, Iran, Ireland, Israel, Isle of Man, Italy, Jamaica, Japan, Jersey, Jordan, Kap Verde, Kazakhstan, Kenya, Kyrgyzstan, Kosovo, Kuwait, Latvia, Lebanon, Liberia, Liechtenstein, Lithuania, Luxembourg, Macao, Macedonia, Malaysia, the Maldives, Malta, Mauritania, Mauritius, Mexico, Moldova, Monaco, Mongolia, Montenegro, Montserrat, Morocco, Namibia, Nauru, Netherlands, Nigeria, Northern Ireland, Northern Macedonia, Norway, New Zealand, Oman, Pakistan, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Poland, Portugal, Qatar, Romania, Rwanda, Samoa, San Marino, Saudi Arabia, South Africa, South Korea, Senegal, Serbia, Seychelles, Singapore, Saint Martin, Slovakia, Slovenia, South Korea, South Afrika, Sri Lanka, St. Kitts & Nevis, St. Lucia, St. Vincent & Grenadines, Sweden, Switzerland,



	Tajikistan, Taiwan Territory, Tanzania, Thailand, Togo, Trinidad & Tobago, Tunisia, Turkmenistan, Turkey, Uganda, Ukraine, Uruguay, United Arab Emirates, USA, Uzbekistan, Vanuatu, Venezuela, Vietnam, Zambia. <b>Suspended:</b> Russia.
 ESTONIA	Albania, Armenia, Austria, Azerbaijan, Bahrein, Belarus, Belgium, Bulgaria, Canada, China, Croatia, Cyprus, Czech Republic, Denmark, Finland, France, Georgia, Germany, Greece, Guernsey, Hong Kong, Hungary, Iceland, India, Ireland, Isle of Man, Israel, Italy, Japan, Jersey, Kazakhstan, Korea, Kyrgyzstan, Latvia, Lithuania, Luxembourg, Malta, Mauritius, Mexico, Moldova, Netherlands, North Macedonia, Norway, Poland, Portugal, Romania, Serbia, Singapore, Slovakia, Slovenia, Spain, Sweden, Switzerland, Thailand, Turkey, Turkmenistan, Viet Nam, Ukraine, United Arab Emirates, United Kingdom, United States of America, Uzbekistan.
 FINLAND	
 FRANCE	Albania, Algeria, Andorra, Argentina, Armenia, Australia, Austria, Azerbaijan, Bahrain, Bangladesh, Belgium, Benin, Belarus, Bolivia, Bosnia-Herzegovina, Botswana, Brazil, Bulgaria, Burkina-Faso, Cameroon, Canada, Chile, China, Colombia, Congo, Cyprus, Côte d'Ivoire, Saudi Arabia, South Africa, Croatia, Central African Republic, Denmark, Ecuador, Egypt, Estonia, Ethiopia, Finland, Gabon, Georgia, Ghana, Greece, Guinea, Hong Kong, Hungary, Iceland, India, Indonesia, Iran, Ireland, Israel, Italy, Jamaica, Japan, Jordan, Kazakhstan, Kenya, Kyrgyzstan, Kosovo, Kuwait, South Korea, Spain, United Arab Emirates, United States, Latvia, Lebanon, Libya, Lithuania, Luxembourg, Macedonia, Madagascar, Malawi, Malaysia, Mali, Malta, Mauritania, Mayotte, Mexico, Monaco, Mongolia, Montenegro, Morocco, Namibia, Niger, Nigeria, Norway, New Caledonia, Netherlands, New Zealand, Oman, Pakistan, Panama, Philippines, Poland, French Polynesia, Portugal, Uzbekistan, Qatar, Quebec, Russia, Romania, Saint-Martin, Saint-Pierre-et-Miquelon, Senegal, Serbia, Singapore, Slovakia, Slovenia, Sri Lanka, Sweden, Switzerland, Syria, Czech Republic, Tajikistan, Taiwan Territory, Thailand, Togo, Trinidad & Tobago, Tunisia, Turkmenistan, Turkey, Ukraine, United Kingdom, Uzbekistan, Venezuela, Vietnam, Zambia, Zimbabwe. <b>Currently in ratification process:</b> Moldavia, Rwanda.
 GERMANY	Albania, Algeria, Argentina, Armenia, Azerbaijan, Australia, Bangladesh, Belarus, Belgium, Bolivia, Bosnia and Herzegovina, Bulgaria, People's Republic of China, Costa Rica, Côte d'Ivoire, Denmark,, Ecuador , Egypt, Estonia, Finland, France, Georgia, Ghana, Greece, India, Indonesia, Iran, Ireland, Iceland, Israel, Italy, Jamaica, Japan, Jersey, Canada, Kazakhstan, Kenya, Kyrgyzstan, South Korea, Kosovo, Croatia, Kuwait, Latvia Liberia, Liechtenstein, Lithuania, Luxembourg, Malaysia, Malta, Morocco, Mauritius, Northern Macedonia, Mexico, Moldova, Mongolia, Montenegro, Namibia, New Zealand, Netherlands, Norway, Austria, Pakistan, Philippines, Poland, Portugal, Romania, Russia, Zambia, Sweden, Switzerland, Serbia, Zimbabwe, Singapore, Slovakia, Slovenia, Spain, Sri Lanka, South Africa, Syria, Tajikistan, Thailand, Trinidad and Tobago, Czech Republic, Tunisia, Turkey, Turkmenistan, Ukraine, Hungary, Uruguay, Uzbekistan, Venezuela, United Arab Emirates, United Kingdom, United States, Vietnam, Cyprus.
 HUNGARY	Albania, Principality of Andorra, Australia, Austria, Azerbaijan, Bahrain, Belgium, Belarus, Bosnia and Herzegovina, Brazil, Bulgaria, Cyprus, Czech Republic, Denmark, Egypt, Estonia, Finland, Egypt, South Africa, United Arab Emirates, Finland, United Kingdom of Great Britain and Northern Ireland, Kuwait, Poland, Latvia, Liechtenstein, Lithuania, Luxembourg, Macedonia, Malaysia, Malta, Morocco, Mexico, Moldova, Mongolia, Montenegro, Germany, Great Britain, Norway, Italy, Oman, Russian Federation, Armenia, Pakistan, Portugal, Romania, San Marino, Saudi Arabia, Serbia, Singapore, Slovakia, Slovenia, Spain, Switzerland, Sweden, Taipei, Thailand, Turkey, Tunisia, Turkmenistan, Ukraine, Uruguay, Uzbekistan, Vietnam. <b>Currently in ratification process:</b> USA.

 INDIA	<p><b>Synthesised Text (Tax Treaties modified by Multi-lateral Instrument/ MLI):</b> Australia, Austria, Belgium, Canada, Cyprus, Czech Republic, Estonia, Finland, France, Georgia, Hungary, Iceland, Ireland, Japan, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portuguese Republic, Russia, Serbia, Singapore, Slovak Republic, Slovenia, Spain, UAE, UK, Ukraine.</p> <p><b>Comprehensive Agreements:</b> Albania, Armenia, Bangladesh, Belarus, Bhutan, Botswana, Brazil, Bulgaria, Chile, China, Colombia, Croatia, Denmark, Ethiopia, Fiji, Germany, Greece, Hashemite Kingdom of Jordan, Hong Kong, Indonesia, Iran, Israel, Italy, Kazakhstan, Kenya, Korea, Kuwait, Kyrgyz Republic, Libya, Macedonia, Malaysia, Mauritius, Mongolia, Montenegro, Morocco, Mozambique, Myanmar(Union of Myanmar), Namibia, Nepal, New Zealand, OECD Member Countries, Oman, Oriental Republic of Uruguay, Philippines, Qatar, Romania, Saudi Arabia, South Africa, Sri Lanka, Sudan, Sweden, Swiss Confederation, Syrian Arab Republic, Tajikistan, Tanzania, Thailand, Trinidad and Tobago, Turkey, Turkmenistan, UAR(Egypt), USA, Uganda, United Mexican States, Uzbekistan, Vietnam, Zambia.</p> <p><b>Limited Agreements:</b> Afghanistan, Lebanon, Maldives, Pakistan, People Democratic Republic of Yemen, Yemen Arab Republic.</p>
 INDONESIA	<p>Algeria, Australia, Austria, Bangladesh, Belgium, Brunei, Bulgaria, Canada, Czech Republic, China, Denmark, Egypt, Finland, France, Germany, Hong Kong, Hungary, India, Italy, Iran, Japan, Jordan, Republic of Korea, Democratic People's Republic of Korea, Croatia, Kuwait, Luxembourg, Malaysia, Morocco, Mexico, Mongolia, Netherlands, New Zealand, Norway, Pakistan, Philippines, Poland, Portugal, Qatar, Romania, Russia, Saudi Arabia, Seychelles, Singapore, Slovakia, South Africa, Spain, Sri Lanka, Sudan, Sweden, Switzerland, Syria, Taiwan, Thailand, Tunisia, Turkey, U.A.E, Ukraine, United Kingdom, USA, Uzbekistan, Venezuela, Vietnam.</p>
 ITALY	<p>Albania, Algeria, Argentina, Armenia, Australia, Austria, Azerbaijan, Bangladesh, Barbados, Belgium, Byelorussia, Bosnia &amp; Herzegovina, Brazil, Bulgaria, Canada, Chile, China, Cyprus, Colombia, Congo, Côte d'Ivoire, Croatia, Czech Republic, Denmark, Ecuador, Egypt, Estonia, Ethiopia, Finland, France, Georgia, Germany, Ghana, Greece, Hong Kong, Hungary, Iceland, India, Indonesia, Ireland, Israel, Jamaica, Japan, Jordan, Kazakhstan, , Kuwait, Kyrgyzstan, Latvia, Lebanon, Lithuania, Luxembourg, Macedonia, Malaysia, Malta, Montenegro, Morocco, Mauritius, Mexico, Moldova, Mongolia, Mozambique, Norway, New Zealand, Netherlands, Oman, Pakistan, Philippines, Panama, Poland, Portugal, Qatar, Romania, Russia, San Marino, Saudi Arabia, Senegal, Serbia, Singapore, Syria, Slovakia, Slovenia, Spain, Sri Lanka, South Africa, South Korea, Sweden, Switzerland, Tajikistan, Tanzania, Thailand, Trinidad e Tobago, Tunisia, Turkey, Uganda, Ukraine, United Arab Emirates, United Kingdom, Uruguay, USA, Uzbekistan, Venezuela, Vietnam, Zambia.</p>
 KAZAKHSTAN	<p>Armenia, Austria, Azerbaijan, Belarus, Belgium, Bulgaria, Canada, China, Check Republic, Estonia, Finland, France, Georgia, Germany, Hungary, India, Iran, Ireland, Italy, Japan, Korea (South), Kyrgyzstan, Latvia, Lithuania, Luxembourg, Macedonia, Malaysia, Moldova, Mongolia, Netherlands, Norway, Pakistan, Poland, Republic of Croatia, Republic of Cyprus, Qatar, Romania, Russia, Saudi Arabia, Serbia, Singapore, Slovakia, Slovenia, Spain, Sweden, Switzerland, Tajikistan, Turkey, Turkmenistan, UAE, UK, Ukraine, USA, Uzbekistan, Vietnam.</p>
 KENYA	<p>Canada, Denmark, France, Germany, Iran, South Korea, Norway, Qatar, Seychelles, South Africa, Sweden, United Arab Emirates, United Kingdom, Zambia.</p>
 KINGDOM OF SAUDI ARABIA	<p>Albania, Algeria, Austria, Azerbaijan, Bangladesh, Belarus, Bulgaria, Cyprus, Czech Republic, Egypt, Ethiopia, France, Georgia, Greece, Hong Kong, Hungary, India, Ireland, Italy, Japan, Jordan, Kazakhstan, Kosovo, Kyrgyzstan, Luxembourg, Malaysia, Malta, Mexico, Netherlands, North Macedonia, Pakistan, People's Republic of China, Poland, Portugal, Romania, Russia, Singapore, South Africa, South Korea (Republic of Korea), Spain, Sweden, Switzerland, Syria, Tajikistan, Tunisia, Turkey, Turkmenistan, Ukraine, United Arab Emirates, United Kingdom Of Great Britain and Northern Ireland, Uzbekistan, Venezuela, Vietnam.</p>
 LATVIA	<p>Albania, Armenia, Austria, Azerbaijan, Belgium, Belarus, Bulgaria, Canada, China, Cyprus, Saudi Arabia, Croatia, Denmark, Estonia, Finland, France, Georgia, Greece, Germany, Hong Kong, Hungary, Iceland, India, Ireland, Israel, Italy, Japan, Kazakhstan, Kyrgyzstan, Kosovo, Kuwait, South Korea, Spain, United Arab Emirates, United States, Lithuania, Luxembourg, Macedonia, Malta, Mexico, Moldova, Montenegro, Morocco, Norway, Netherlands, Poland, Portugal, Uzbekistan, Qatar,</p>



	Romania, Serbia, Singapore, Slovakia, Slovenia, Sweden, Switzerland, Czech Republic, Tajikistan, Turkmenistan, Turkey, Ukraine, United Kingdom, Vietnam, <b>Currently in ratification process:</b> Pakistan, Mongolia, Tunisia, Andorra, Australia, Jordan, Lebanon, Liechtenstein, Sri Lanka, Bosnia-Herzegovina, Egypt. <b>Suspended:</b> Russia (the agreement will expire on 1 January 2024).
 LITHUANIA	Armenia, Austria, Azerbaijan, Belarus, Belgium, Bulgaria, Canada, China, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, India, Ireland, Israel, Italy, Japan, Kazakhstan, Kyrgyzstan, Korea, Kosovo, Kuwait, Latvia, Liechtenstein, Luxembourg, Macedonia, Malta, Mexico, Moldova, Morocco, Netherlands, Norway, Poland, Portugal, Romania, Russia, Serbia, Singapore, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, Turkmenistan, United Arab Emirates, United Kingdom of Great Britain and Northern, Ukraine, United States, Uzbekistan.
 MALAYSIA	Albania, Australia, Austria, Bahrain, Bangladesh, Belgium, Bosnia and Herzegovina, Brunei, Cambodia, Canada, Chile, China, Croatia, Czech Republic, Denmark, Egypt, Fiji, Finland, France, Germany, Hong Kong, Hungary, India, Indonesia, Iran, Ireland, Italy, Japan, Jordan, Kazakhstan, Korea Republic, Kuwait, Kyrgyz Republic, Laos, Lebanon, Luxembourg, Malta, Mauritius, Mongolia, Morocco, Myanmar, Namibia, Netherlands, New Zealand, Norway, Pakistan, Papua New Guinea, Philippines, Poland (in force until 31.12.2023), Qatar, Romania, Russia, San Marino, Saudi Arabia, Seychelles, Singapore, Slovak Republic, South Africa, Spain, Sri Lanka, Sudan, Sweden, Switzerland, Syria, Thailand, Turkey, Turkmenistan, Ukraine, United Arab Emirates, United Kingdom, Uzbekistan, Venezuela, Vietnam, Zimbabwe.
 MEXICO	Argentina, Australia, Austria, Bahrain, Barbados, Belgium, Brazil, Canada, Chile, China, Colombia, Costa, Rica Czech Republic, Denmark, Ecuador, Estonia, Finland, France, Germany, Greece, Hong Kong, Hungary, Iceland, India, Indonesia, Ireland, Israel, Italy, Jamaica, Japan, Kuwait, Latvia, Lithuania, Luxembourg, Malta, Netherlands, New Zealand, Norway, Panama, Peru, Philippines, Portugal, Qatar, Republic of Korea, Romania, Russia, Singapore, Slovak Republic, South Africa, Spain, Sweden, Switzerland, Turkey, Ukraine, United Arab Emirates, United Kingdom, United States, Uruguay. <b>Currently in process of ratification or administrative approval:</b> Egypt, Guatemala, Iran, Malaysia, Morocco, Nicaragua, Oman, Pakistan, Slovenia, Thailand, Venezuela, and Vietnam.
 NORWAY	Albania, Argentina, Azerbaijan, Australia, Austria, Bangladesh, Barbados, Belgium, Benin, Bonaire, Bosnia Hercegovina, Brazil, Bulgaria, Canada, Chile, China, Croatia, Curacao, Cyprus, Czech Republic, Denmark (Northern Countries), Egypt, Estonia, Faroe Islands (Northern Countries), Finland (Northern Countries), France, Gambia, Georgia, Germany, Ghana, Greece, Greenland, Hungary, Iceland (Northern Countries), India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Jamaica, Japan, Kazakhstan, Kenya, Latvia, Lithuania, Luxembourg, Macedonia, Malawi, Malaysia, Malta, Mexico, Montenegro, Morocco, Nepal, Netherlands, New Zealand, Pakistan, Philippines, Poland, Portugal, Qatar, Romania, Russian Federation, Saba, Senegal, Serbia, Sierra Leone, Singapore, Slovak Republic, Slovenia, South Africa, South Korea, Spain, Sri Lanka, St. Eustatius, St. Maarten, Sweden (Northern Countries), Switzerland, Tanzania, Thailand, Trinidad and Tobago, Tunisia, Turkey, Uganda, Ukraine, United Kingdom, USA, Venezuela, Vietnam, Zambia and Zimbabwe.
 POLAND	<b>List of tax bilateral agreement:</b> Albania, Algeria, Saudi Arabia, Armenia, Australia, Austria, Azerbaijan, Bangladesh, Belgium, Belarus, Bosnia and Herzegovina, Brazil, Bulgaria, Chile, China, Croatia, Cyprus, Montenegro, Czech Republic, Denmark, Egypt, Estonia, Ethiopia, Philippines, Finland, France, Greece, Georgia, Guernsey, Spain, Netherlands, India, Indonesia, Iran, Ireland, Iceland, Israel, Japan, Jersey, Jordan, Canada, Qatar, Kazakhstan, Kyrgyzstan, South Korea, Kuwait, Lebanon, Lithuania, Luxembourg, Latvia, Northern Macedonia, Malaysia, Malta, Morocco, Mexico, Moldova, Mongolia, Germany, Nigeria, Norway, New Zealand, Pakistan, Portugal, South Africa, Russia, Romania, Serbia, Singapore, Slovakia, Slovenia, Sri Lanka, United States, Syria, Switzerland, Sweden, Tajikistan, Thailand, Taiwan, Tunisia, Turkey, Ukraine, Uruguay, Uzbekistan, Hungary, United Kingdom, Vietnam, Italy, Isle of Man, Zambia, Zimbabwe, United Arab Emirates. <b>List of agreements on exchange of information in tax matters:</b> Andorra, Belize, Bermuda, British Virgin Islands, Gibraltar, Grenada, Guernsey, Jersey, Cayman

		Islands, Liberia, San Marino, United States, Commonwealth of the Bahamas, Commonwealth of Dominica, Isle of Man.
	PORTUGAL	Andorra, Angola, Algeria, Austria, Barbados, Bahrain, Belgium, Belgium - Additional Convention (Resolution of the Assembly of the Republic nr. 82/2000, from 14/12), Brazil, Bulgaria, Cape Verde, Canada, Chile, China, China - Mutual Agreement, Cyprus, Colombia, Croatia, Cuba, Czech Republic, Denmark, East Timor, Eastern Republic of Uruguay, Estonia, Ethiopia, Finland, France, France - Protocol amendment, Georgia, Germany, Greece, Guinea-Bissau, Hong Kong, Hungary, India, India - Protocol amendment, Indonesia, Ireland, Ireland - Protocol revising the Convention (Resolution of the Assembly of the Republic nr. 62/2006, from 06/12), Iceland, Italy, Ivory Coast, Japan, Kenya, Korea, Kuwait, Latvia, Lithuania, Luxembourg, Luxembourg - Protocol revising the Convention, Macau, Malta, Morocco, Mexico, Mozambique, Mozambique - Protocol Reviewing the Convention (Resolution of the Assembly of the Republic nr. 36/2009, from 05/08), Montenegro, Netherlands, Norway (Convention in force since 15.06.2012), Norway (Convention in force until 14.06.2012), Panama, Pakistan, Peru, Poland, Qatar, Republic of Moldova, Slovak Republic, Romania, Russia, San Marino, São Tomé and Príncipe, Senegal, Singapore, Singapore - Protocol amendment, Saudi Arabia, Slovenia, Spain, Sweden, Switzerland, Switzerland (Protocol Modification), South Africa, Sultanate of Oman, Tunisia, Türkiye, United Kingdom, United States of America, Ukraine, United Arab Emirate, Venezuela and Vietnam.
	ROMANIA	Albania, France, Macedonia, South Africa, Algeria, Georgia, Malaysia, Spain, Armenia, Germany, Malta, Sri Lanka, Australia, Greece, Mexico, Sudan, Austria, Hong Kong, Moldova, Sweden, Azerbaijan, Hungary, Montenegro (applicable with Serbia), Switzerland, Bangladesh, Iceland, Morocco, Syria, Belarus, India, Namibia, Tajikistan, Belgium, Indonesia, Netherlands, Thailand, Bosnia and Herzegovina, Iran, Nigeria, Tunisia, Bulgaria, Ireland, Norway, Turkey, Canada, Israel, Pakistan, Turkmenistan, China, Italy, Philippines, Ukraine, Croatia, Japan, Poland, United Arab Emirates, Cyprus, Jordan, Portugal, United Kingdom, Czech Republic, Kazakhstan, Qatar, United States, Denmark, Korea, Russia, Uruguay, Ecuador, Kuwait, San Marino, Uzbekistan, Egypt, Latvia, Saudi Arabia, Vietnam, Estonia, Lebanon, Singapore, Zambia, Ethiopia, Lithuania, Slovakia, Finland, Luxembourg, Slovenia.
	SERBIA	Albania, Austria, Azerbaijan, Belgium, Belarus, Bosnia and Herzegovina, Bulgaria, United Kingdom, Vietnam, Georgia, Greece, Denmark, North Korea, Egypt, Estonia, Israel, India, Indonesia, Iran, Ireland, Italy, Japan, Armenia, Kazakhstan, Canada, Qatar, China, Cyprus, South Korea, Kuwait, Latvia, Libya, Lithuania, Luxembourg, Hungary, North Macedonia, Malta, Morocco, Moldova, Germany, Norway, Pakistan, Poland, Romania, Russia, San Marino, Singapore, Slovakia, Slovenia, Tunisia, Turkey, United Arab Emirates, Ukraine, Finland, France, Netherlands, Croatia, Montenegro, Czech Republic, Switzerland, Sweden, Spain, Sri Lanka. <b>The signed, but not implemented agreements:</b> Ghana, Guinea, Zimbabwe, Palestine.
	SINGAPORE	Currently 98 bilateral double taxation treaties signed and 93 in force: Albania, Armenia, Australia, Austria, Bahrain, Bangladesh, Barbados, Belarus, Belgium, Brazil, Brunei, Bulgaria, Cambodia, Canada, China, Cyprus, Czech Republic, Denmark, Ecuador, Egypt, Estonia, Ethiopia, Fiji, Finland, France, Georgia, Germany, Ghana, Greece, Guernsey, Hungary, India, Indonesia, Ireland, Isle of Man, Israel, Italy, Japan, Jersey, Jordan, Kazakhstan, Republic of Korea, Kuwait, Laos, Latvia, Lithuania, Liechtenstein, Lithuania, Luxembourg, Malaysia, Malta, Mauritius, Mexico, Mongolia, Morocco, Myanmar, Netherlands, New Zealand, Nigeria, Norway, Oman, Pakistan, Panama, Papua New Guinea, Philippines, Poland, Portugal, Qatar, Romania, Russian Federation, Rwanda, San Marino, Saudi Arabia, Serbia, Seychelles, Slovak Republic, Slovenia, South Africa, Spain, Sri Lanka, Sweden, Switzerland, Taiwan, Tunisia, Türkiye, Turkmenistan, Ukraine, United Arab Emirates, United Kingdom, Uruguay, Uzbekistan and Vietnam.
	SLOVAKIA	
	SOUTH AFRICA	Algeria, Australia, Austria, Belarus, Belgium, Botswana, Brazil, Bulgaria, Cameroon, Canada, Chile, China (People's Republic of China PRC), Croatia, Cyprus, Czech Republic, Democratic Republic of Congo (DRC), Denmark, Egypt, Ethiopia, Finland,

		France, Gabon, Germany, Ghana, Greece, Grenada, Hong Kong, Hungary, India, Indonesia, Iran, Ireland, Israel, Italy, Japan, Kenya, Korea (Republic of Korea), Kuwait, Lesotho, Luxembourg, Malawi, Malaysia, Malta, Mauritius, Mexico, Mozambique, Namibia, Netherlands, New Zealand, Nigeria, Norway, Oman, Pakistan, Poland, Portugal, Qatar, Romania, Russian Federation, Rwanda, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Singapore, Slovak Republic, Spain, Sudan (Republic of Sudan), Swaziland, Sweden, Switzerland, Taiwan (Republic of China ROC), Tanzania, Thailand, Tunisia, Turkey, Uganda, Ukraine, United Arab Emirates, United Kingdom, United States of America, Zambia and Zimbabwe
	SPAIN	Currently, 103 double taxation treaties have been signed and 98 of them are in force. The other 5 are in various stages of processing (Bahrain, Montenegro, Namibia, Peru and Syria). Albania, Algeria, Andorra, Algeria, Argentina, Armenia, Australia, Austria, Azerbaijan, Barbados, Belgium, Belarus, Bolivia, Bosnia-Herzegovina, Brazil, Bulgaria, Canada, Cape Verde, Qatar, Czechoslovakia, Chile, Cyprus, China, Colombia, Iceland, Ireland, Israel, Italy, Jamaica, Japan, Kazakhstan, Kyrgyzstan, Kuwait, Latvia, Lithuania, Luxembourg, Macedonia, Malaysia, Malta, Mexico, Moldova, Morocco, Netherlands, New Zealand, Nigeria, Norway, Oman, Pakistan, Panama, Paraguay, Philippines, Poland, Portugal, Republic of Korea, Republic of Moldova, Slovakia, Slovenia, United Arab Emirates, United Kingdom, United States, Portugal, United Kingdom, Dominican Republic, Romania, Russia, Senegal, Serbia, Singapore, South Africa, Sweden, Switzerland, Tajikistan, East Timor, Thailand, Trinidad and Tobago, Tunisia, Turkmenistan, Turkey, USSR, Uruguay, Uzbekistan, Venezuela, Vietnam.
	THAILAND	Armenia, Australia, Austria, Bahrain, Bangladesh, Belarus, Belgium, Bulgaria, Cambodia, Canada, Chile, China P.R., Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Great Britain and Northern Ireland, Hong Kong, Hungary, India, Indonesia, Ireland, Israel, Italy, Japan, Kuwait, Laos, Luxembourg, Malaysia, Mauritius, Myanmar, Nepal, Netherlands, New Zealand, Norway, Oman, Pakistan, Philippines, Poland, Romania, Russian, Seychelles, Singapore, Slovakia, Slovenia, South Africa, South Korea, Spain, Sri Lanka, Sweden, Switzerland, Chinese Taipei, Tajikistan, Turkey, Ukraine, United Arab Emirates, United States of America, Uzbekistan, Vietnam.
	TURKEY	Albania, Austria, Azerbaijan, Australia, Algeria, Bahrain, Bangladesh, Belgium, Belarus, Bosnia and Herzegovina, Brazil, Bulgaria, Canada, Chad, Czech Republic, China, Croatia, Denmark, Estonia, Ethiopia, Finland, France, Germany, Greece, Georgia, Morocco, Gambia, South Africa, India, Indonesia, Netherlands, New Zealand, Norway, United Kingdom, North Korea, Iran, Ireland, Spain, Israel, Sweden, Switzerland, Italy, Japan, Montenegro, Kazakhstan, Kyrgyzstan, Kosovo, Kuwait, Turkish Republic of Northern Cyprus, Latvia, Lithuania, Lebanon, Luxembourg, Hungary, Macedonia, Malaysia, Malta, Mexico, Egypt, Mongolia, Moldova, Uzbekistan, Pakistan, Philippines, Poland, Portugal, Qatar, Romania, Rwanda, Russia, Saudi Arabia, Serbia, Singapore, Slovakia, Slovenia, Syria, Sudan, Tajikistan, Thailand, Tunisia, Turkmenistan, UAE, USA, Ukraine, Oman, Jordan, Venezuela, Vietnam, Yemen.
	UKRAINE	Algeria, Armenia, Austria, Azerbaijan, Belgium, Brazil, Bulgaria, Canada, China, Croatia, Cyprus, Czech Republic, Denmark, Egypt, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, Israel, Italy, Jordan, Kazakhstan, India, Indonesia, Ireland, Israel, Italy, Jordan, Kazakhstan, Qatar, Korea, Kuwait, Kyrgyzstan, Latvia, Lebanon, Libya, Lithuania, Luxembourg, North Macedonia, Malta, Malaysia, Mexico, Moldova, Mongolia, Montenegro, Morocco, the Netherlands, Norway, Pakistan, Poland, Portugal, Romania, Saudi Arabia, Serbia, Singapore, Slovakia, Slovenia, South Africa, Spain, Sweden, Switzerland, Tajikistan, Thailand, Turkey, Turkmenistan, United Arab Emirates, United Kingdom of Great Britain and Northern Ireland, United States of America, Uzbekistan, Vietnam. <b>Agreement with Iran will be terminated on 01.01.2025.</b>
	UNITED ARAB EMIRATES	Albania, Algeria, Andorra, Angola, Antigua and Barbuda, Argentina, Armenia, Austria, Azerbaijan, Bangladesh, Barbados, Belarus, Belgium, Belize, Benin, Bermuda, Bosnia and Herzegovina, Botswana, Brazil, Brunei Darussalam, Bulgaria, Burkina Faso, Burundi, Cameroon, Canada, Chad, Chile, China, Colombia, Comoro Islands, Costa Rica, Croatia, Cyprus, Czech, Democratic Republic of the Congo, Ecuador, Egypt,

	<p>Equatorial Guinea, Estonia, Ethiopia, Fiji, Finland, France, Gabon, Gambia, Georgia, Ghana, Guinea, Guinea-Bissau, Hellenic, Hong Kong, Hungary, India, Indonesia, Iraq, Ireland, Israel, Italy Jamaica, Japan, Jersey, Jordan, Kazakhstan, Kenya, Kingdom of Saudi Arabia, Korea, Kosovo, Kyrgyzstan, Latvia, Lebanon, Liberia, Libya, Liechtenstein, Lithuania, Luxembourg, Macedonia, Magnolia, Malaysia, Maldives, Malta, Mauritania, Mauritius, Moldova, Monaco, Montenegro, Morocco, Mozambique, Netherlands, New Zealand, Niger, Nigeria, Pakistan, Palestine, Panama, Paraguay, Philippine, Poland, Portugal, Romania, Russia, Rwanda, Saint Kitts and Nevis, Saint Vincent and the Grenadines, San Marino, Senegal, Serbia, Seychelles, Sierra Leone, Singapore, Slovak, Slovenia, South Africa, South Sudan, Spain, Sri Lanka, Sudan, Suriname, Switzerland, Syria, Tajikistan, Thailand, Tunisia, Turkey, Turkmenistan, Ukraine, United Kingdom of Great Britain and Northern Ireland, United Mexican States, Uruguay, Uzbekistan, Venezuela, Vietnam, Yemen, Zambia, Zimbabwe.</p> <p><b>Agreements signed but not implemented:</b> Commonwealth of Dominica, Côte d'Ivoire, Mali, Tanzania, Uganda.</p>
 UNITED KINGDOM	<p>Albania, Algeria, Anguilla, Antigua and Barbuda, Argentina, Armenia, Aruba, Australia, Austria, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados Belarus Belgium Belize Bermuda, Bolivia Bosnia-Herzegovina, Botswana, Brazil, British Virgin Islands, Brunei, Bulgaria, Cameroon, Canada, Cayman Islands, Chile, China, Colombia, Croatia, Cyprus, Czech Republic, Denmark, Dominica, Egypt, Estonia, Ethiopia, Falkland Islands, Faroes Fiji, Finland, France, Gambia, Georgia, Germany, Ghana, Gibraltar, Greece, Grenada, Guernsey, Guyana, Hong Kong, Hungary, Iceland, India, Indonesia, Iran, Ireland, Isle of Man, Israel, Italy, Ivory Coast, Jamaica, Japan, Jersey, Jordan, Kazakhstan, Kenya, Kiribati, Kosovo, Kuwait, Kyrgyzstan, Latvia, Lebanon, Lesotho, Liberia, Libya, Liechtenstein, Lithuania, Luxembourg, Macao, Macedonia, Malawi, Malaysia, Malta, Marshall Islands, Mauritius, Mexico, Moldova, Monaco, Mongolia, Montenegro, Montserrat, Morocco, Myanmar (Burma), Namibia, Netherlands, Netherlands Antilles (Curacao, Sint Maarten and BES Islands), New Zealand, Nigeria, Norway, Oman, Pakistan, Panama, Papua New Guinea, Philippines, Poland, Portugal, Qatar, Romania, Russia Saint Christopher (Saint Kitts) and Nevis, Saint Vincent and the Grenadines, San Marino, Saudi Arabia, Senegal, Serbia, Sierra Leone, Singapore, Slovak Republic, Slovenia, Solomon Islands, South Africa, South Korea, Spain, Sri Lanka, St Lucia, Sudan, Swaziland, Sweden, Switzerland, Taiwan, Tajikistan, Thailand, Trinidad and Tobago, Tunisia, Turkey, Turkmenistan, Turks and Caicos Islands, Tuvalu, Uganda, Ukraine, United Arab Emirates, Uruguay, USA USSR, Uzbekistan, Vietnam, Zaire, Zambia, Zimbabwe.</p>
 UZBEKISTAN	
 VIETNAM	<p>Australia, Austria, Azerbaijan, Bangladesh, Belarus, Belgium, Brunei Darussalam, Bulgaria, Canada, Cambodia, China, Croatia, Cuba, Czech Republic, Denmark, Egypt, Estonia, Finland, France, Germany, Hong Kong, Hungary, Iceland, India, Indonesia, Iran, Israel, Mozambique, Myanmar, Malaysia, Netherlands, New Zealand, Norway, Oman, Pakistan, Palestine, Panama, Philippines, Poland, Thailand, Tunisia, Turkey, Ukraine, United Arab Emirates, United Kingdom, United States, Uruguay, Uzbekistan, Venezuela, Taiwan, Korea, Japan, Singapore, <u>Luxembourg</u>, Romania.</p>