

No.	Country	Final Sign	Ministerial Decree	Federal Decree	Date of Decree Issuance	Entry into force
1	Egypt	12/4/1994	(214/7) 1994	(13) 1995	26/3/1995	16/7/1995
2	Algeria	24/4/2001	(320/9) 2001	(84) 2001	28/11/2001	25/6/2004
3	Yemen	13/2/2001	(159/6) 2001	(73) 2001	25/8/2001	29/4/2004
4	Tunisia	10/4/1996	(260/13) 1996	(25) 1997	24/2/1997	27/5/1997
5	Morocco	9/2/1999	(119/10) 1999	(90) 1999	26/9/1999	1/7/2000
6	Sudan	15/3/2001	(346/9) 2001	(83) 2001	28/11/2001	6/6/2004
7	Syria	26/1/2000	(104/7) 2000	(72) 2000	11/6/2000	12/1/2002
8	Lebanon	17/5/1998	(308/16) 1998	(106) 1998	25/10/1998	23/3/1999
9	Mozambique	24/9/2003	(489/6) 2003	(28) 2004	4/5/2004	2/3/2004
10	Pakistan	7/2/1993	(58/12) 1993	(3) 1994	29/1/1994	20/11/2000
11	India	29/4/1992	(245/8) 1992	(39) 1993	21/8/1993	15/9/1993
	India (Protocol)	27/3/2007	(105/7) 2007	(80) 2007	3/10/2007	3/10/2007
	India (Protocol)	16/4/2012	(232/11/9) 2012	(17) 2013	11/2/2013	12/3/2013
12	Sri Lanka	24/9/2003	(488/5) 2003	(27) 2004	4/5/2004	4/7/2004
13	Philippine	23/9/2003	(548/8) 2003	(73) 2004	29/12/2004	2/10/2008
14	Korea	22/9/2003	(520/12) 2003	(30) 2004	4/5/2004	9/3/2005
15	Singapore	1/12/1995	(13/13) 1996	(34) 1996	17/6/1996	18/7/1996
	Protocol Second Amendment	31/10/2014	(173/7/11) 2015	(140) 2015	18/11/2015	16/3/2016
16	Indonesia	30/11/1995	(15/15) 1996	(36) 1996	17/6/1996	1/6/1999
17	Thailand	1/3/2000	(206/11) 2000	(105) 2000	12/11/2000	4/1/2001
18	Malaysia	28/11/1995	(14/14) 1996	(35) 1996	17/6/1996	24/9/1996
19	China	1/7/1993	(260/5) 1993	(38) 1994	5/6/1994	22/7/1994
20	New Zealand	24/9/2003	(519/11) 2003	(29) 2004	4/5/2004	29/7/2004
21	Ukraine	23/1/2003	(119/10) 2003	(1) 2004	28/2/2004	9/3/2004
22	Belarus	27/2/2000	(300/9) 2000	(2) 2001	2/1/2001	1/2/2001
23	Turkmenistan	9/6/1998	(406/13) 1999	(108) 1999	24/11/1999	30/12/2011
24	Armenia	22/4/2002	(549/9) 2003	(74) 2004	22/4/2002	29/12/2004
25	Tajikistan	17/12/1995	(434/8) 1999	(16) 2000	29/1/2000	27/3/2000
26	Magnolia	21/2/2001	(493/6) 2001	(70) 2002	29/11/2002	24/2/2004
27	Azerbaijan	20/11/2006	(332/3) 2006	(42) 2007	30/4/2007	12/6/2007
28	Austria	23/9/2003	(521/13) 2003	(26) 2004	27/4/2004	23/9/2004
29	Poland	31/1/1993	(103/5) 1993	(7) 1994	29/1/1994	3/2/1994
	Protocol Amendment	11/12/2013	(266/9 /26) 2014	(10) 2015	15/1/2015	1/5/2015
30	Germany	1/7/2010	(205/10 8) 2010	(13) 2011	1/2/2011	14/7/2011
31	Finland	12/3/1996	(224/10) 1996	(23) 1997	24/2/1997	26/12/1997
32	Italy	22/1/1995	(83/5) 1995	(62) 1995	20/11/1995	5/10/1997
33	Czech	30/9/1996	(526/8) 1996	(84) 1997	26/6/1997	1/1/2005
34	France	19/7/1989	(453/07) 1989	(83) 1989	15/11/1989	8/11/1994
35	Belgium	30/9/1996	(527/9) 1996	(83) 1997	26/ 6/1997	22/12/2003
36	Romania	11/4/1993	(62/13) 1995	(3) 1996	9/1/1996	23/1/1996
	Romania "New"	4/5/2015	(60/4 8) 2016	(137) 2016	16/10/2016	11/12/2016
37	Turkey	29/1/1993	(84/8) 1993	(5) 1994	29/1/1994	29/1/1995
38	Luxembourg	20/11/2005	(658/7) 2005	(31) 2006	7/5/2006	19/6/2009
	Protocol Amendment	26/10/2014	(122/5 /9) 2015	(102) 2015	3/11/2015	1/1/2016
39	Spain	5/3/2006	(100/6) 2006	(54) 2006	13/8/2006	2/4/2007
40	Malta	13/3/2006	(99/5) 2006	(53) 2006	13/8/2006	13/9/2006
41	Bosnia and Herzegovina	18/9/2006	(331/2) 2006	(39) 2007	30/4/2007	19/5/2009
42	Seychelles	19/9/2006	(297/6) 2006	(8) 2007	6/2/2007	14/4/2007
43	Mauritius	18/9/2006	(319/9) 2006	(51) 2007	20/6/2007	25/9/2007
44	Canada	9/6/2002	(587/10) 2002	(3) 2004	7/1/2004	25/5/2004
45	Holland	8/5/2007	(138/6) 2007	(102) 2007	29/11/2007	2/6/2010
46	Bulgaria	26/6/2007	(211/11) 2007	(5) 2008	21/1/2008	16/11/2008
47	Uzbekistan	26/10/2007	(64/8) 2008	(70) 2008	28/9/2008	25/2/2011
48	Kazakhstan	22/12/2008	(255/15) 2009	(47) 2009	30/6/2009	27/11/2013
49	Vietnam	16/2/2009	(319/10) 2009	(77) 2009	11/10/2009	12/4/2010
50	Portugal	17/1/2011	(94/6 10) 2011	(67) 2011	6/7/2011	22/5/2012
51	Greece	18/1/2010	(42/3 /15) 2010	(60) 2010	27/6/2010	16/12/2014
	Protocol Amendment DTA	27/6/2013	(148/5 /19) 2014	(130) 2014	20/11/2014	16/12/2014
52	Ireland	1/7/2010	(95/6 /11) 2011	(66) 2011	6/7/2011	19/7/2011
53	Georgia	24/11/2010	(29/2/9) 2011	(32) 2011	28/3/2011	28/4/2011
54	Venezuela	11/12/2010	(30/2/10) 2011	(33) 2011	28/3/2011	20/6/2011

55	Bangladesh	17/1/2011	(221/11/20) 2011	(17) 2012	2/2/2012	13/6/2011
56	Cyprus	27/2/2011	(164/9/29) 2011	(24) 2013	14/2/2013	17/3/2013
57	Estonia	20/4/2011	(286/13/22) 2011	(30) 2012	26/2/2012	29/3/2012
58	Switzerland	6/10/2011	(22/1/22) 2012	(35) 2012	8/4/2012	21/10/2012
59	Guinea	13/11/2011	(71/3/12) 2012	(50) 2012	21/5/2012	9/7/2014
60	Kenya	21/11/2011	(70/3/11) 2012	(51) 2012	21/5/2012	22/2/2017
61	Russia (Only for companies owned by the government of the United Arab Emirates)	7/12/2011	(172/8/15) 2012	(94) 2012	10/10/2012	23/6/2013
62	Latvia	11/3/2012	(11/1/11) 2013	(54) 2013	26/5/2013	11/6/2013
63	Montenegro	26/3/2012	(212/10/10) 2012	(16) 2013	11/2/2013	11/2/2013
64	Fiji	2/9/2012	(80/4 /9) 2013	(64) 2013	11/6/2013	20/12/2013
65	Palestine	24/9/2012	(81/4 /10) 2013	(63) 2013	11/6/2013	
66	Panama	13/10/2012	(12/1/12) 2013	(53) 2013	26/5/2013	23/10/2013
67	United Mexican States	20/11/2012	(109/5 11) 2013	(79) 2013	20/6/2013	9/7/2014
68	SERBIA	13/1/2013	(82/4 /11) 2013	(65) 2013	11/6/2013	2/7/2013
69	Benin	4/3/2013	(55/2 /22) 2014	(71) 2014	23/7/2014	
70	Libya	1/4/2013	(15/1 /15) 2014	(50) 2014	4/5/2014	
71	Hungary	30/4/2013	(96/3 /24) 2014	(73) 2014	23/7/2014	4/10/2014
72	Japan	2/5/2013	(56/2 /23) 2014	(70) 2014	23/7/2014	24/12/2014
73	Brunei Darussalam	21/5/2013 (16/1 /16) 2014	(49) 2014	4/5/2014	21/11/2014	
74	Lithuania	30/6/2013	(172/6 /16) 2014	(127) 2014	20/11/2014	19/12/2014
75	Slovenia	12/10/2013	(121/4 /14) 2014	(72) 2014	23/7/2014	29/9/2014
76	Albania	13/3/2014	(6/1 /6) 2015	(37) 2015	25/3/2015	26/3/2015
77	Barbados	22/9/2014	(174/7 /12) 2015	(41) 2015	18/11/2015	18/2/2016
78	Uruguay	10/10/2014	(43/2 /6) 2015	(64) 2015	1/6/2015	14/6/2016
79	Kyrgyzstan	7/12/2014	(198/8 6) 2015	(142) 2015	18/11/2015	16/12/2015
80	Hong Kong	11/12/2014	(121/5 /8) 2015	(104) 2015	3/11/2015	
81	Bermuda	12/2/2015	(62/4 /10) 2016	(140) 2016	16/10/2016	
82	Comoro Islands	26/3/2015	(10 /6) 2016	(231) 2016	29/11/2016	2/1/2018
83	Ethiopia	12/4/2015	(273/10 /9) 2015	(40) 2016	8/3/2016	
84	Uganda	8/6/2015				
85	Gambia	27/7/2015	(11/4) 2017	(57) 2017	31/5/2017	
86	Andorra	28/7/2015	(61/4 /9) 2016	(166) 2016	1/11/2016	1/8/2017
88	Liechtenstein	1/10/2015	(8/10) 2016 (1)	2017	9/1/2017	24/2/2017
89	Mauritania	21/10/2015	(64/4 /12) 2016			
90	Senegal	22/10/2015	(66/4 /14) 2016	(138) 2016	16/10/2016	2/7/2017
91	Macedonia	26/10/2015	(9/6) 2016	(232) 2016	29/11/2016	7/2/2017
92	South Africa	23/11/2015	(110/5 /9) 2016	(168) 2016	1/11/2016	23/11/2016
93	Slovak	21/12/2015	(9/10) 2016 (1)	2017	9/1/2017	1/4/2017
94	Nigeria	18/1/2016	(6/1) 2017	(34) 2017	16/4/2017	
95	Jordan	5/4/2016	(15/7) 2016	(224) 2016	29/11/2016	10/1/2017
96	United Kingdom of Great Britain and Northern Ireland	12/4/2016	(12/9) 2016	(243) 2016	25/12/2016	25/12/2016
97	Jersey	20/4/2016	(11/9) 2016 (1)	2017	9/1/2017	25/9/2017
98	Kosovo	20/5/2016	(3/1) 2017	(33) 2017	16/4/2017	3/7/2017
99	Equatorial Guinea	19/10/2016	(14/5) 2017	(59) 2017	31/5/2017	
100	Argentina	3/11/2016	(16/5) 2017	(58) 2017	31/5/2017	
101	Ecuador	9/11/2016	(8/9) 2017	(31) 2018	1/2/2018	
102	Saint Kitts and Nevis	24/11/2016	(9/10) 2017	(51) 2018	18/2/2018	
103	Antigua and Barbuda	15/1/2017	(10/9) 2017	(32) 2018	1/2/2018	
104	Paraguay	16/1/2017	(12/9) 2017	(6) 2018	8/1/2018	
105	Burundi	6/2/2017	(7/11) 2017			
106	Moldova	10/7/2017	(6/1) 2018			
107	Cameroon	13/7/2017	(8/10) 2017	(49) 2018	18/2/2018	
108	Croatia	13/7/2017	(7/1) 2018			
109	Iraq	3/10/2017	(8/12) 2017			
110	Costa Rica	3/10/2017				
111	Maldives	17/10/2017	(7/12) 2017			
112	Rwanda	1/11/2017				
113	Colombia	12/11/2017				
114	Angola	8/2/2018				
115	Mali	6/3/2018				
116	Brazil	10/11/2018	(15/3) 2019	(151) 2019	19/12/2019	
117	Kingdom of Saudi Arabia				23/05/2018	1/1/2020