

Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue
International Taxes

C. No. 4(5)TT&C/2016

Islamabad, 16th September, 2021

All Chief Commissioners (IR), LTOs
All Chief Commissioners (IR), MTOs
All Chief Commissioners (IR), CTOs
All Chief Commissioners (IR), RTOs
All Director Generals (IR)

Subject: Entry into Force and Entry into Effect of Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (the MLI) for Pakistan

I am directed to refer to the subject and to state that Pakistan signed and ratified the MLI on 07.06.2017 and 18.12.2020 respectively. All texts of Pakistan's Double Taxation Agreements (DTAs) with its partners, the MLI and Pakistan's position on MLI are available on FBR website under the tab of Directorate General of International Taxes at <https://download1.fbr.gov.pk/SROs/202142164212305MLIFATE.pdf>. Furthermore, the MLI position of Pakistan and the MLI positions of its treaty partners are available on the OECD webpage <http://www.oecd.org/tax/treaties/beps-mli-signatories-and-parties.pdf>. Pakistan's MLI matching database viz-a-viz its treaty partners is also available on <https://www.oecd.org/tax/treaties/mli-matching-database.htm>.

2. Pakistan had entered into 66 DTAs. Till now, out of 66, only 26 treaty partners of Pakistan have ratified MLI and have included Pakistan in their lists of Covered Tax Agreements (CTAs) as per Article 2 of the MLI. This Directorate has synthesized DTAs incorporating the relevant provisions of MLI which are being sent to treaty partners for input. After obtaining their input, the same will be uploaded on FBR's website.

3. I am further directed to say that as on today, the dates of entry into force and entry into effect of MLI for Pakistan viz-z-viz its treaty partners (who have ratified the MLI and who have furnished dates of entry into force and entry into effect) are reflected as under for ready reference:

Sr. No.	Name of the Countries	Date of Signature by Pakistan's Treaty Partner	Date of Ratification by Pakistan's Treaty Partner	Date of Entry into Force for Pakistan	Date of Entry into Effect for Pakistan	
					Withholding	Other Taxes
1.	Austria	07.06.2017	22.09.2017	01.04.2021	01.04.2021	01.10.2021
2.	Japan	07.06.2017	26.09.2018	01.04.2021	01.04.2021	01.10.2021
3.	Saudi Arabia	18.09.2018	23.01.2020	01.04.2021	01.04.2021	01.10.2021
4.	Serbia	07.06.2017	05.06.2018	01.04.2021	01.04.2021	01.10.2021
5.	Belgium	07.06.2017	26.06.2019	01.04.2021	01.04.2021	01.10.2021

