

## Status Of Ghana's Double Taxation Agreements

No.	Country	Ongoing Status	Initialed	Signed	Cabinet Approval Granted	Parliamentary Approval Granted	Entered into force	Date Entered into Force
1	Belgium	Negotiations Completed	✓	✓	✓	✓	✓	17 <sup>th</sup> October, 2008
2	Denmark	Negotiations Completed	✓	✓	✓	✓	✓	10 <sup>th</sup> November, 2015
3	France	Negotiations Completed	✓	✓	✓	✓	✓	1st April, 1997
4	Germany	Negotiations Completed	✓	✓	✓	✓	✓	14 <sup>th</sup> December, 2007
5	Italy	Negotiations Completed	✓	✓	✓	✓	✓	5 <sup>th</sup> July, 2006

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6	Netherlands	Negotiations Completed	✓	✓	✓	✓	✓	12 <sup>th</sup> November, 2008
7	South Africa	Negotiations Completed	✓	✓	✓	✓	✓	23 <sup>rd</sup> April, 2008
8	Switzerland	Negotiations Completed	✓	✓	✓	✓	✓	30 <sup>th</sup> December, 2009
9	United Kingdom	Negotiations Completed <i>(NB: Renegotiations Ongoing)</i>	✓	✓	✓	✓	✓	10 <sup>th</sup> August, 1994
10	Czech Republic	Negotiations Completed	✓	✓	✓	✓	✓	January 2022
11	Mauritius	Negotiations Completed	✓	✓	✓	✓	✓	27 <sup>th</sup> January 2020

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12	Morocco	Negotiations Completed	✓	✓	✓	✓	✓	In Force Effective: 1 January 2023
13	Singapore	Negotiations Completed	✓	✓	✓	✓	✓ 12 <sup>th</sup> April 2019	In Force Effective: 1 January 2020
14	Qatar	Negotiations Completed	✓	✓	✓	✓	27 <sup>th</sup> April 2023	In Force Effective: 1 January 2024
15	Ireland	Negotiations Completed	✓	✓	Submitted to Cabinet in 2018. Awaiting approval.			
16	Iran	Negotiations Completed	✓	✓	Submitted to Cabinet in 2018. Awaiting approval.			
17	Barbados	Negotiations Completed	✓	✓	Renegotiations in the offing due to changes in international and Domestic Tax Policies			

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18	Seychelles	Negotiations Completed	✓	✓				
19	Malta	Negotiations Completed and signed on 27 March, 2019	✓	✓				
20	United Arab Emirates	Negotiations Completed in 2019	✓	✓				
21	Luxembourg	Negotiations Completed in 2019	✓	✓				
22	Portugal	Negotiations Completed	✓					
23	Norway	Negotiations Completed	✓					

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24	Nigeria	Negotiations Completed in 2018	✓					
25	Jersey	Negotiations Completed in 2022	✓					
26	Turkey	Negotiations Completed in 2022	✓					
28	South Korea	Third round of negotiations yet to commence						
29	Saudi Arabia	Renegotiations of 2008 text commenced in October 2019 in Riyadh.  Negotiations on-going. Negotiations may continue in 2023 in Accra						

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30	Israel	<p>First round of negotiations commenced in February 2020 in Jerusalem, Israel</p> <p>Second round of negotiations yet to commence; TBC for a date in 2023</p>						
31	Hungary	<p>First round of negotiations commenced and completed in September 2019.</p> <p>Second Round of Negotiations held in March 2023 in Accra</p> <p>Negotiations yet to be concluded; to be done by correspondence</p>						
32	Rwanda	<p>First round of negotiations commenced and completed in September 2022.</p>						

		<p>Second Round of Negotiations completed in May 2023</p> <p>Negotiations yet to be concluded; to be done by correspondence</p>						
33	Tunisia	First Round of Negotiations to commence 2023 in Tunis						
34	Japan	First Round of Negotiations to commence at Date yet to be agreed (TBD)						
35	Egypt	<p>First round of negotiations commenced in November 2019</p> <p>Second Round of Negotiations to continue at Date TBD</p>						
36	China	First Round of Negotiations to commence at date TBD						