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Global Tax Alert

The Czech Republic deposits its instrument of ratification of the MLI

Executive summary

On 13 May 2020, the Czech Republic deposited its instrument of ratification of the *Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS* (the MLI) with the Organisation for Economic Co-operation and Development (OECD). At the time of depositing the instrument of ratification, jurisdictions must confirm their MLI positions. Accordingly, the Czech Republic submitted the definite list of 52 tax treaties entered into by the Czech Republic and other jurisdictions that the Czech Republic would like to designate as Covered Tax Agreements (CTAs), i.e., tax treaties to be amended through the MLI and its list of reservations and notifications. The MLI will enter into force for the Czech Republic on the first day of the month following the expiration of a period of three calendar months beginning on the date of the deposit by the Czech Republic of its instrument of ratification, i.e., 1 September 2020.

The Czech Republic has applied a minimalistic approach with respect to its MLI positions and accordingly, only provisions required to meet a minimum standard (i.e., Article 6 – Purpose of a CTA, Article 7 – Prevention of Treaty Abuse and Article 16 – Mutual Agreement Procedure) should impact the CTAs entered into by the Czech Republic.

Detailed discussion

Background

On 5 October 2015, the OECD released its final report on developing a multilateral instrument to modify bilateral tax treaties under its Base Erosion and Profit Shifting (BEPS) Action Plan (Action 15). This report was released in a package that included final reports on all 15 BEPS Actions. On 24 November 2016, the OECD released the text of the MLI and explanatory notes.

On 7 June 2017, 68 jurisdictions[1] signed the MLI during a signing ceremony hosted by the OECD in Paris. Further, 26 additional jurisdictions signed the MLI after the first ceremony.

Together with the list of CTAs, signatories also submitted a preliminary list of their MLI positions with respect to the various provisions of the MLI. The definitive MLI positions for each jurisdiction will be provided upon the deposit of its instrument of ratification, acceptance or approval of the MLI.

The MLI entered into force on 1 July 2018 after the first five jurisdictions (i.e., Austria, the Isle of Man, Jersey, Poland and Slovenia) deposited their instrument of ratification, acceptance or approval of the MLI with the OECD. Following this, 42 additional jurisdictions have deposited their instrument of ratification, acceptance or approval of the MLI with the OECD.

With respect to a specific bilateral tax treaty, the measures will only enter into effect after both parties to the treaty have deposited their instrument of ratification, acceptance or approval of the MLI and a specified time has passed. The specified time differs for different provisions. For example, for provisions relating to withholding taxes, the entry into force date is the 1 January of the following year after the last party has notified of its ratification.

Structure of the MLI

Recognizing the complexity of designing a general instrument that applies to the CTAs and to the specific provisions included in bilateral tax treaties, the MLI provides flexibility for Contracting Jurisdictions to implement (parts of) the MLI based on their needs.

Many of the provisions of the MLI overlap with provisions found in CTAs. Where the provisions of the MLI may conflict with existing provisions covering the same subject matter, this conflict is addressed through one or more compatibility clauses which may, for example, describe the existing provisions which the MLI is intended to supersede, as well as the effect on CTAs that do not contain a provision of the same type.

Contracting Jurisdictions have the right to reserve certain parts of the MLI (opt-out) and to have these specific articles not apply to their tax treaties.

The different types of provisions

The MLI contains four types of provisions. Depending on the type of provision, the interaction with CTAs varies. A provision can have one of the following formulations: (i) "in place of"; (ii) "applies to"; (iii) "in the absence of"; and (iv) "in place of or in the absence of."

A provision that applies "in place of" an existing provision is intended "to replace an existing provision" if one exists and is not intended to apply if no existing provision exists. Parties shall include in their MLI positions a section on notifications wherein they will list all CTAs that contain a provision within the scope of the relevant MLI provision, indicating the article and paragraph number of each of such provision. A provision of the MLI that applies "in place of" shall replace a provision of a CTA only where all Contracting Jurisdictions have made a notification with respect to that provision.

A provision that "applies to" provisions of a CTA is intended "to change the application of an existing provision without replacing it," and therefore may only apply if there is an existing provision. Parties shall include in their MLI positions a section on notifications wherein they will list all CTAs that contain a provision within the scope of the relevant MLI provision, indicating the article and paragraph number of each of such provision. A provision of the MLI that "applies to" provisions shall change the application of a provision of a CTA only where all Contracting Jurisdictions have made a notification with respect to that provision.

A provision that applies "in the absence of" provisions of a CTA is intended "to add a provision" if one does not already exist. Parties shall include in their MLI positions a section on notifications wherein they will list all CTAs that do not contain a provision within the scope of the relevant MLI provision. A provision of the MLI that applies "in the absence of" provisions shall apply only in cases where all Contracting Jurisdictions notify the absence of an existing provision of the CTA.

A provision that applies "in place of or in the absence of" provisions of a CTA is intended "to replace an existing provision or to add a provision." This type of provision will apply in all cases in which all the parties to a CTA have not reserved their right for the entirety of an article to apply to its CTAs. If all Contracting Jurisdictions notify the existence of an existing provision, that provision will be replaced by the provision of the MLI to the extent described in the relevant compatibility clause. Where the Contracting Jurisdictions do not notify the existence of a provision, the provision of the MLI will still apply. If there is a relevant existing provision which has not been notified by all Contracting Jurisdictions, the provision of the MLI will prevail over that existing provision, superseding it to the extent that it is incompatible with the relevant provision of the MLI (according to the explanatory statement of the MLI, an existing provision of a CTA is considered "incompatible" with a provision of the MLI if there is a conflict between the two provisions). Lastly, if there is no existing provision, the provision of the MLI will, in effect, be added to the CTA.

The Czech Republic's CTAs and MLI provisions

The Czech Republic has submitted a list of 52 tax treaties that it wishes to designate as CTAs, i.e., to be amended through the MLI.

Hybrid mismatches

Part II of the MLI (Articles 3 to 5) introduces provisions which aim to neutralize certain of the effects of hybrid mismatch arrangements based on the recommendations made in the Final BEPS Action 2 and Action 6 final reports released in October 2015. The provisions cover hybrid mismatches related to transparent entities, dual resident entities and elimination of double taxation. These provisions are all not minimum standard provisions and therefore Contracting Jurisdictions have the right to opt to not apply these provisions to their CTAs.

Article 3 – Transparent entities

This provision addresses the situation of hybrid mismatches as a result of entities that one or both Contracting Jurisdictions treat as wholly or partly transparent for tax purposes.

Under Article 3(1), "for the purposes of a CTA, income derived by or through an entity that is treated as wholly or partly transparent under the tax law of either Contacting Jurisdiction shall only be considered income of a resident to the extent that the income is treated, for purposes of taxation by that Contracting Jurisdiction, as the income of a resident of that Contracting Jurisdiction."

Article 3 of the MLI applies "in place of or in the absence of" an existing provision. Article 3 is not a provision required to meet a minimum standard and therefore jurisdictions can opt out of this article entirely.

The Czech Republic has reserved the right for the entirety of this article not to apply to its CTAs.

Article 4 – Dual resident entities

Article 4 modifies the rules for determining the treaty residency of a person other than an individual that is a resident of more than one Contracting Jurisdiction (dual resident entity). Under this provision, treaty residency of a dual resident entity shall be determined by a mutual agreement procedure (MAP) between Contracting Jurisdictions. Under the MAP in Article 4, Contracting Jurisdictions are not obligated to successfully reach an agreement and in absence of a successful mutual agreement, a dual resident entity is not entitled to any relief or exemption from tax provided by the CTA except as may be agreed upon by the Contracting Jurisdictions.

Article 4 of the MLI applies "in place of or in the absence of" an existing provision. Article 4 is not a provision required to meet a minimum standard and therefore jurisdictions can opt out of this article entirely.

The Czech Republic has reserved the right for the entirety of this article not to apply to its CTAs.

Article 5 – Application of methods for elimination of double taxation

Article 5 includes three options for Contracting Jurisdictions for the methods of eliminating double taxation. Option A provides that provisions of a CTA that would otherwise exempt income derived or capital owned by a resident of a Contracting Jurisdiction would not apply where the other Contracting Jurisdiction applies the provisions of the CTA to exempt such income or capital from tax or to limit the rate at which such income or capital may be taxed (switch over clause). Instead, a deduction from tax is allowed subject to certain limitations. Under option B, Contracting Jurisdictions would not apply the exemption method with respect to dividends if those dividends are deductible in the other Contracting Jurisdiction. Option C includes that the

credit method should be restricted to the net taxable income. Contracting Jurisdictions may choose different options resulting in an asymmetrical application of this provision. Contracting Jurisdictions may also opt not to apply Article 5 to one or more of its CTAs.

Article 5 of the MLI is not a provision required to meet a minimum standard and therefore jurisdictions can opt out of this option entirely.

The Czech Republic has reserved the right for the entirety of this article not to apply to its CTAs.

Treaty abuse

Part III of the MLI (Articles 6 to 13) contains six provisions related to the prevention of treaty abuse, which correspond to changes proposed in the BEPS Action 6 final report (*Preventing the Granting of Treaty Benefits in Inappropriate Circumstances*). In particular, the report contains provisions relating to the so-called "minimum standard" aimed at ensuring a minimum level of protection against treaty shopping (Article 6 and Article 7 of the MLI).

Article 6 – Purpose of a CTA

Article 6 contains the proposal described in the Action 6 final report to change the preamble language of a CTA to ensure compliance with one of the requirements of the minimum standard consisting of expressing the common intention to eliminate double taxation without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance, including through treaty shopping arrangements. Article 6 also includes optional wording that may be added to the preamble of a CTA referring to the desire to develop an economic relationship or to enhance cooperation in tax matters.

Article 6 of the MLI applies "in place of or in the absence of" an existing provision. Article 6 is a provision required to meet a minimum standard and therefore jurisdictions cannot opt out of this Article, unless they reserve the right for this Article not to apply to its CTAs that already contain preamble language within the scope of the reservation.

The Czech Republic did not reserve the right for this article not to apply to its CTAs and has notified the list of CTAs already containing the preamble language referring to an intent to eliminate double taxation. As such, the existing preamble language in the CTAs notified shall be replaced by the preamble text in Article 6(1) assuming the respective notification has been made by the other Contracting Jurisdictions as well, i.e., a "matching position." In other cases, the preamble text in Article 6(1) shall be included in addition to the existing preamble language.

The Czech Republic did not choose to include the additional preamble language referring to a desire to develop an economic relationship or to enhance cooperation in tax matters into the CTAs not including such provision.

Article 7 – Prevention of Treaty Abuse

This article contains the provisions to be included in a CTA to prevent treaty abuse. As concluded in the Action 6 final report, the prevention of treaty abuse should be addressed in one of the following ways: (i) a combined approach consisting of a Limitation on Benefits (LOB) provision and a principal purpose test (PPT); (ii) a PPT alone; or (iii) an LOB provision, supplemented by specific rules targeting conduit financing arrangements. With respect to the LOB provision, the Action 6 final report provided for the option of including a detailed or a simplified version.

Given that a PPT is the only way that a Contracting Jurisdiction can satisfy the minimum standard on its own, it is presented as the default option in Article 7. Parties are allowed to supplement the PPT by electing to also apply a simplified LOB provision.

Specifically, Article 7 articulates the PPT which denies treaty benefits when considering all relevant facts and circumstances, obtaining that benefit is one of the principal purposes for entering into a specific transaction or arrangement that resulted directly or indirectly in that benefit, unless if granting that benefit is not contrary to the object and purpose of the relevant provisions of the CTA.

The Czech Republic did not make any reservation provided under this article and thus the default PPT option applies. The existing provision described in Article 7(2) included in the CTAs notified within this article shall be replaced by the PPT described in Article 7(1) assuming the respective notification has been made by the other Contracting Jurisdictions as well, i.e., a "matching position." In other cases, the PPT described in Article 7(1) shall supersede the existing provision of the CTA only to the extent that the provision is incompatible with the PPT.

In the case of CTAs not included in the list of tax treaties notified by the Czech Republic within this article, these treaties shall be modified to also include the PPT described in Article 7(1).

In addition, the Czech Republic has chosen to apply the option provided in Article 7(4) allowing the competent authority to treat a person previously denied from receiving the benefits under the CTA as being still entitled to them (or to different benefits) upon request from that person and after consideration of relevant facts and circumstances provided the competent authority determines that such benefits would have been granted to that person in the absence of the transaction or arrangement. Article 7(4) shall apply assuming the respective notification has been made by the other Contracting Jurisdictions as well, i.e., a "matching position."

Article 8 – Dividend transfer transactions

Article 8 of the MLI specifies anti-abuse rules for benefits provided to dividend transfer transactions consisting of exempting or limiting the tax rate on dividends paid by a company resident of a Contracting Jurisdiction to a beneficial owner or recipient that is resident of the other Contracting Jurisdiction, provided certain ownership requirements which need to be met throughout a 365-day period that includes the day of payment of the dividend are met. The 365-day holding period will apply in place or in the absence of a minimum holding period contained in the provisions described above.

Article 8 of the MLI applies "in place of or in the absence of" an existing provision. Article 8 is not a provision required to meet a minimum standard and therefore jurisdictions can opt out of this Article entirely.

The Czech Republic has reserved the right for the entirety of this article not to apply to its CTAs.

Article 9 – Capital gains from alienation of shares or interests of entities deriving their value principally from immovable property

Article 9 incorporates an anti-abuse rule with respect to capital gains realized from the sale of shares of entities deriving their value principally from immovable property. In this respect, Article 9(1) provides two conditions to be incorporated into a CTA. Such conditions would require meeting a relevant value threshold at any time during the 365 days preceding the sale and would require that the rule is expanded to apply to shares or comparable interests such as interests in a partnership or trust. The article provides that the 365-day period will replace or add such minimum period in CTAs, unless a Party wishes to preserve the minimum period specified in its CTAs.

In addition, Article 9(4) allows Parties to apply Article 13(4) of the OECD Model Tax Convention as included in the Action 6 final report that provides a 365-day holding period prior to the alienation of shares and requires that the shares or comparable interests derive more than 50% of their value directly or indirectly from immovable property.

Article 9 of the MLI contains two substantial provisions (Article 9(1) and Article 9(4) which is an optional addition) and both apply "in place of or in the absence of" an existing provision. Article 9 is not a provision required to meet a minimum standard and therefore jurisdictions can opt out of this Article entirely.

The Czech Republic has reserved the right for Article 9(1) not to apply to its CTAs. The Czech Republic did not choose to apply Article 9(4) either so the entirety of Article 9 should not apply to the CTAs entered into by the Czech Republic.

Article 10 – Anti-abuse rule for permanent establishment situated in third jurisdictions

Article 10 contains the anti-abuse rule for permanent establishments (PEs) situated in third jurisdictions, the so-called "triangular provision." The article provides that treaty benefits will be denied if an item of income derived by a treaty resident and attributable to a PE in a third jurisdiction, is exempt from tax in the residence state and the tax in the PE jurisdiction is less than 60% of the tax that would be imposed in the residence state if the PE were located there. The article makes an exception for cases where the income is derived in connection to or incidental to an active trade or business carried out through the PE and allows discretionary relief to be requested when treaty benefits are denied under this article.

Article 10 of the MLI applies "in place of or in the absence of" an existing provision. Article 10 is not a provision required to meet a minimum standard and therefore jurisdictions can opt out of this Article entirely.

The Czech Republic has reserved the right for the entirety of this article not to apply to its CTAs.

Article 11 – Application of tax agreements to restrict a party's right to tax its own residents

Article 11 contains a so-called "saving clause" rule that preserves a Party's right to tax its own residents.

Article 11 of the MLI applies "in place of or in the absence of" an existing provision. Article 11 is not a provision required to meet a minimum standard and therefore jurisdictions can opt out of this Article entirely.

The Czech Republic has reserved the right for the entirety of this article not to apply to its CTAs.

Avoidance of PE status

Part IV of the MLI (Articles 12 to 15) describes the mechanism by which the PE definition in existing tax treaties may be amended pursuant to the BEPS Action 7 final report to prevent the artificial avoidance of PE status through: (i) commissionaire arrangements and similar strategies (Article 12); (ii) the specific activity exemptions (Article 13); and (iii) the splitting-up of contracts (Article 14). Article 15 of the MLI provides the definition of the term "closely related to an enterprise," which is used in Articles 12 through 14.

Article 12 – Artificial avoidance of PE status through commissionaire arrangements and similar strategies

This article sets out how the changes to the wording of Article 5 of the OECD Model Tax Convention to address the artificial avoidance of PE status through commissionaire arrangements and similar strategies can be incorporated in the CTAs specified by the parties. In particular:

- In Article 12(1), the concept of Dependent Agent PE is broadened so as to include situations where a person is acting in a Contracting Jurisdiction on behalf of an enterprise and, in doing so, habitually concludes contracts, or habitually exercises the principal role leading to the conclusion of contracts that are routinely concluded without material modification by the enterprise.
- In Article 12(2), the concept of Independent Agent is restricted to exclude persons acting exclusively or almost exclusively on behalf of one or more enterprises to which it is "closely related," e.g., certain situations of control, such as an enterprise that possesses directly or indirectly more than 50% of the interest in the agent.

Article 12 of the MLI applies "in place of" an existing provision. This Article is intended to replace an existing provision if one exists and is not intended to apply if an existing provision does not exist. Article 12 of the MLI will apply only in cases where all Contracting Jurisdictions (i.e., parties to a CTA under the MLI) make a notification with respect to the existing provision of the CTA. Article 12 has two notification clauses. One for the definition of dependent agent and another for definition of independent agent. Further, Article 12 is not a provision required to meet a minimum standard and therefore jurisdictions can opt out of this Article entirely.

The Czech Republic has reserved the right for the entirety of this article not to apply to its CTAs.

Article 13 – Artificial avoidance of PE status through the specific activity exemptions

This article addresses the artificial avoidance of PE status through the specific activity exemptions included in Article 5(4) of the OECD Model Tax Convention. Action 7 recommended that this exemption should only be available if the specific activity listed is of a preparatory or auxiliary character. The MLI provides two options for implementing the changes. Option A is based on the proposed wording in Action 7 (i.e., this exemption should only be available if the specific activity listed is of a preparatory or auxiliary character), while option B allows the Contracting Jurisdiction to preserve the existing exemption for certain specified activities.

This articles applies "in place of" an existing provision and therefore this first part of this article is intended to replace an existing provision if one exists and is not intended to apply if an existing provision does not exist.

Article 13(4) contains second substantial provision: the anti-fragmentation clause, pursuant to which exemptions included in article 5(4) will not apply in situation where the business activities may constitute complementary functions that are part of a cohesive business operation.

Article 13(4) "applies to" provisions of a CTAs. This type of provision is intended to change the application of an existing provision without replacing it, and therefore can only apply if there is an existing provision. For this reason, the notification provision of Article 13 states that the provision of the Convention will apply only in cases where all Contracting Jurisdictions make a notification with respect to the existing provision of the CTA. The anti-fragmentation clause is not a provision required to meet a minimum standard and therefore jurisdictions can opt out of this option entirely.

The Czech Republic has reserved the right for the entirety of this article not to apply to its CTAs.

Article 14 – Splitting-up of contracts

Under the Action 7 final report recommendations on "Preventing the Artificial Avoidance of PE Status" the splitting-up of contracts is a potential strategy for the avoidance of PE status through abuse of the exception in Article 5(3) of the OECD Model Tax Convention, governing the situations where building sites, construction or installation projects may constitute a PE.

The Action 7 final report further noted, however, that the PPT provision could still address BEPS concerns related to the abusive splitting-up of contracts in these types of cases.

Article 14 of the MLI applies "in place of or in the absence of" an existing provision. Article 14 is not a provision required to meet a minimum standard and therefore jurisdictions can opt out of this article entirely.

The Czech Republic has reserved the right for the entirety of this article not to apply to its CTAs.

Article 15 – Definition of a person closely related to an enterprise

Article 15 describes the conditions under which a person will be considered to be "closely related" to an enterprise for the purposes of Articles 12, 13 and 14 of the MLI. Therefore, only jurisdictions that have made the reservations under Article 12(4), Article 13(6)(a), Article 13(6)(c) and Article 14(3)(a), may reserve their right for the entirety of Article 15 to apply.

The Czech Republic has reserved the right for the entirety of this article not to apply to its CTAs.

Article 16 – MAP

Part V of the MLI (Articles 16 and 17) introduces provisions which aim to introduce the minimum standard for improving dispute resolution (the BEPS Action 14 minimum standard) and a number of complementing best practices.

Article 16 of the MLI requires countries to include in their tax treaties the provisions regarding the MAP of Article 25 paragraph 1 through paragraph 3 of the OECD Model Tax Convention, including certain modifications of those provisions.

The Czech Republic did not make any reservation with respect to Article 16 and thus has chosen the entirety of Article 16 to apply to its CTAs.

Further, the Czech Republic has made a number of notifications with respect to this article. The first sentence of Article 16(1) shall replace the provisions of CTAs included in the respective notification provided the other Contracting Jurisdictions notify the same provision of the CTA. In other cases, the first sentence of Article 16(1) shall supersede the provision of a CTA only to the extent that the provision is incompatible with the first sentence of Article 16(1).

The second sentence of Article 16(1) (presentation of the case to the competent authority within the period of three years) shall apply in place of the provisions of CTAs included in the respective notification that provide a shorter time period than three years assuming the respective notification has been made by the other Contracting Jurisdiction as well. In other cases, the second sentence shall supersede the provisions of CTAs only to the extent (and subject to the remaining part of this paragraph) that the provision is incompatible with the second sentence of Article 16(1). The second sentence of Article 16(1) shall not apply to the Czech CTAs notified within this article including the provision with a time period of at least three years. For CTAs not notified and not including a specific time period for the presentation of the case, these treaties shall be modified to include the second sentence of Article 16(1).

The first and second sentences of Articles 16(2) and 16(3) shall apply (individually) in the absence of respective provisions in CTAs. The Czech Republic has notified the CTAs that do not include these respective provisions and thus the MLI shall add the sentences to the Czech CTAs assuming the other Contracting Jurisdiction has also notified the CTA.

Article 17 – Corresponding adjustments

This provision is meant to apply in the absence of provisions in CTAs that require a corresponding adjustment where the other treaty party makes a transfer pricing adjustment.

Article 17 of the MLI applies "in place of or in the absence of" an existing provision. Article 17 is not a provision required to meet a minimum standard and therefore jurisdictions can opt out of this article entirely. However, BEPS Action 14 minimum standard requires that jurisdictions provide access to the MAP in transfer pricing cases and implement the resulting mutual agreements regardless of whether the tax treaty contains a provision dealing with corresponding adjustments. In lights of this, a Party may reserve the right not to apply Article 17 of the MLI on the basis that in the absence of a corresponding adjustments provision, either (i) the Party making the reservation will make the corresponding adjustment as described in Article 17 of the MLI or (ii) its competent authority will endeavor to resolve a transfer pricing case under the MAP provision of its tax treaty.

Where one Contracting Jurisdiction to a CTA makes such a reservation and the other Contracting Jurisdiction does not, Article 17 of the MLI will not apply to the CTA, and there is no expectation created under the MLI that the Contracting Jurisdiction that has not made the reservation will make a corresponding adjustment.

The Czech Republic has reserved the right for the entirety of this article not to apply to its CTAs (on the basis indicated above).

Mandatory binding arbitration

Part VI of the MLI (Articles 18 to 26) enables countries to include mandatory binding treaty arbitration in their CTAs in accordance with the special procedures provided by the MLI.

Unlike the other Articles of the MLI, Part VI applies only between jurisdictions that expressly choose to apply Part VI with respect to their tax treaties. Of the 94 jurisdictions that signed the MLI, 30 opted in for mandatory binding arbitration.[2]

The Czech Republic has not opted in for mandatory binding arbitration.

Implications

The Czech Republic has elected to apply MLI provisions to 52 tax treaties. This constitutes a new era for the Czech international taxation.

Endnotes

1. Andorra, Argentina, Armenia, Australia, Austria, Belgium, Bulgaria, Burkina Faso, Canada, Chile, China, Colombia, Costa Rica, Croatia, Cyprus, Czech Republic, Denmark, Egypt, Fiji, Finland, France, Gabon, Georgia, Germany, Greece, Guernsey, Hong Kong, Hungary, Iceland, India, Indonesia, Ireland, Isle of Man, Israel, Italy, Japan, Jersey, Korea, Kuwait, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Mexico, Monaco, Netherlands, New Zealand, Norway, Pakistan, Poland, Portugal, Romania, Russia, San Marino, Senegal, Serbia, Seychelles, Singapore, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Switzerland, Turkey, United Kingdom and Uruguay.
2. Andorra, Australia, Austria, Barbados, Belgium, Canada, Curacao, Denmark, Fiji, Finland, France, Germany, Greece, Ireland, Italy, Japan, Liechtenstein, Luxembourg, Malta, Mauritius, the Netherlands, New Zealand, Papua New Guinea, Portugal, Singapore, Slovenia, Spain, Sweden, Switzerland and the United Kingdom.

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