

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 th October, 2008
2	Denmark	Negotiations Completed	✓	✓	✓	✓	✓	10 th November, 2015
3	France	Negotiations Completed	✓	✓	✓	✓	✓	1st April, 1997
4	Germany	Negotiations Completed	✓	✓	✓	✓	✓	14 th December, 2007
5	Italy	Negotiations Completed	✓	✓	✓	✓	✓	5 th July, 2006

No.	Country	Ongoing Status	Initialed	Signed	Cabinet Approval Granted	Parliamentary Approval Granted	Entered into force	Date Entered into Force
6	Netherlands	Negotiations Completed	✓	✓	✓	✓	✓	12 th November, 2008
7	South Africa	Negotiations Completed	✓	✓	✓	✓	✓	23 rd April, 2008
8	Switzerland	Negotiations Completed	✓	✓	✓	✓	✓	30 th December, 2009
9	United Kingdom	Negotiations Completed <i>(NB: Renegotiations Ongoing)</i>	✓	✓	✓	✓	✓	10 th August, 1994
10	Czech Republic	Negotiations Completed	✓	✓	✓	✓	✓	January 2022
11	Mauritius	Negotiations Completed	✓	✓	✓	✓	✓	27 th January 2020

No.	Country	Ongoing Status	Initialed	Signed	Cabinet Approval Granted	Parliamentary Approval Granted	Entered into force	Date Entered into Force
12	Morocco	Negotiations Completed	✓	✓	✓	✓	✓	In Force Effective: 1 January 2023
13	Singapore	Negotiations Completed	✓	✓	✓	✓	✓ 12 th April 2019	In Force Effective: 1 January 2020
14	Qatar	Negotiations Completed	✓	✓	✓	✓	27 th 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			

No.	Country	Ongoing Status	Initialed	Signed	Cabinet Approval Granted	Parliamentary Approval Granted	Entered into force	Date Entered into Force
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	✓					

No.	Country	Ongoing Status	Initialed	Signed	Cabinet Approval Granted	Parliamentary Approval Granted	Entered into force	Date Entered into Force
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						

No.	Country	Ongoing Status	Initialed	Signed	Cabinet Approval Granted	Parliamentary Approval Granted	Entered into force	Date Entered into Force
30	Israel	First round of negotiations commenced in February 2020 in Jerusalem, Israel Second round of negotiations yet to commence; TBC for a date in 2023						
31	Hungary	First round of negotiations commenced and completed in September 2019. Second Round of Negotiations held in March 2023 in Accra Negotiations yet to be concluded; to be done by correspondence						
32	Rwanda	First round of negotiations commenced and completed in September 2022.						

		Second Round of Negotiations completed in May 2023 Negotiations yet to be concluded; to be done by correspondence						
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	First round of negotiations commenced in November 2019 Second Round of Negotiations to continue at Date TBD						
36	China	First Round of Negotiations to commence at date TBD						