

## CHAPTER XXVIII

### FISCAL MATTERS

#### 1. MULTILATERAL CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION OF COPYRIGHT ROYALTIES

*Madrid, 13 December 1979*

**NOT YET IN FORCE:** see article 13 which reads as follows: "1. This Convention shall enter into force three months after the deposit of the tenth instrument of ratification, acceptance or accession. 2. For each State ratifying, accepting, or acceding to this convention after the deposit of the tenth instrument of ratification, acceptance or accession, this Convention shall enter into force three months after the deposit of its instrument."

**STATUS:** Signatories: 3. Parties: 9.

**TEXT:** Doc. of [UNESCO](#) and [WIPO](#).

*Note:* The Convention (a), and the Additional Protocol (b) were established by the International Conference of States on the Double Taxation of Copyright Royalties Remitted from One Country to Another, held in Madrid from 26 November to 13 December 1979. The Conference was convened jointly by the United Nations Educational, Scientific and Cultural Organization (UNESCO) and the World Intellectual Property Organization (WIPO), in accordance with resolution [5/9.2/1, section II](#), adopted by the General Conference of UNESCO at its twentieth session, and with the decisions taken by the General Assembly of WIPO and by the Assembly and the Conference of Representatives of the International Union for the Protection of Literary and Artistic Works (Berne Union) during their ordinary sessions held in September 1978.

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<i>Participant</i>	<i>Signature</i>	<i>Acceptance(A), Accession(a), Succession(d), Ratification</i>	<i>Participant</i>	<i>Signature</i>	<i>Acceptance(A), Accession(a), Succession(d), Ratification</i>
Benin.....		18 May 2017 a	India.....		31 Jan 1983 a
Cameroon.....	13 Dec 1979		Iraq.....		15 Jul 1981 a
Czech Republic <sup>1</sup> .....		30 Sep 1993 d	Israel.....	13 Dec 1979	
Ecuador.....		26 Oct 1994 a	Liberia.....		16 Sep 2005 a
Egypt.....		11 Feb 1982 a	Peru.....		15 Apr 1988 a
Holy See.....	13 Dec 1979		Slovakia <sup>1</sup> .....		28 May 1993 d

#### *Declarations and Reservations*

*(Unless otherwise indicated, the declarations and reservations were made upon ratification, acceptance, accession or succession.)*

#### CZECH REPUBLIC<sup>1</sup>

##### INDIA

*Reservation:* The Government of India does not consider itself bound by articles 1 to 4 and 17 of the Convention.

#### SLOVAKIA<sup>1</sup>

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#### *Notes:*

<sup>1</sup> Czechoslovakia had signed (See [C.N.319.1980](#) ) and ratified (See [C.N.287.1981](#) ) the Convention on 29 October 1980

and 24 September 1981, respectively, with the following reservation:

“The Czechoslovak Socialist Republic does not consider itself bound by the provisions of article 17, paragraph 1, according to which all disputes between two or more Contracting States concerning the interpretation or in the matter of application of this Convention, not settled by negotiation, shall, unless the States concerned agree on some other method of settlement, be brought before the International Court of Justice for determination by it, and it declares that in every case an agreement of all the parties to the dispute is needed for bringing that dispute before the International Court of Justice.”

See also note 1 under “Czech Republic” and note 1 under “Slovakia” in the “Historical Information” section.

