

			ANNEX I (REV1)		As of 8 November, 2002	
Member States' positions during the interim period						
Arbitration Convention						
Mutual Agreement Procedure (first phase)			Arbitration Procedure (second phase)			
Reject request	Accept request and continue under AC if other MS agrees	Accept request but continue under DTA	AC suspended so only taken up when it re-enters into force	Continue procedure if other MS agrees ***	AC suspended will take up when both MS ratify and agree	
Austria		X*	X			
Belgium		X	X			
Denmark		X*	X			
Finland		X	X			
France		X	X			
Germany		X				X
Greece		X			X	
Ireland	X	X			X	
Italy	X			X**		
Luxembourg		X			X	
Netherlands		X			X	
Portugal		X				X
Spain		X			X	
Sweden		X	X			
UK		X			X	
* Only if specifically requested by taxpayer						
** New request required when Convention enters into force						
*** If the other Member State does not agree, those Member States will – with the taxpayer's consent - initiate a mutual agreement procedure under the double taxation agreement with the other Member State						