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Countries enter into Double Tax Treaties to eliminate or mitigate the incidence of juridical double taxation and avoidance of fiscal evasion in the international trade (or transactions). These Treaties are particularly important for developing countries as they play a great role in attracting foreign investments, expertise, modern technology etc.

DETAILS OF SRI LANKA DOUBLE TAXATION AVOIDANCE AGREEMENTS
As at 31-03-2011

	Country	Date of Signing the Agreement	Gazetted		Date of Entry into Force		Operative in Sri Lanka From the Year of Asst.	DTR File Number
			Gazette No.	Date	Date of Notification	Exchange of Instruments of ratification		
1	Australia	18-Dec-1989	657/2	8-Apr-1991	-	21-Oct-1991	1992/93	12
2	Bangladesh	24-Jul-1986	448/13	7-Apr-1987	-	7-Jun-1988	1989/90	27
3	Belgium	3-Feb-1983	292/6	9-Apr-1984	-	28-May-1985	1984/85	32
4	Canada	23-Jun-1982	253/8	13-Jul-1983	-	30-May-1986	1986/87	26
5	China	11-Aug-2003	1374/20	6-Jan-2005	22-May-2005	-	2006/07	51
6	Denmark (Rev.)	22-Dec-1981	228/15	20-Jan-1983	28-Feb-1983	-	1980/81	5
7	France	17-Sep-1981	210/17	17-Sep-1982	26-Nov-1982	-	1982/83	23
8	Finland	18-May-1982	253/8	13-Jul-1983	27-Feb-1984	-	1981/82	16
9	Germany (Rev.)	13-Sep-1979	113	31-Oct-1980	-	21-Oct-1982	1982/83	7
10	Hong Kong (Limited)	26-Mar-2004	1374/21	6-Jan-2005	29-Mar-2005	-	2005/06	19
11	India (Rev.)	27-Jan-1982	210/17	17-Sep-1982	24-Mar-1983	-	1980/81	3/3
12	Indonesia	3-Feb-1993	789/10	21-Oct-1993	-	21-Jun-1994	1995/96	38
13	Iran	25-Jul-2000	1187/16	6-Jun-2001	-	26-Dec-2001	2002/03	55
14	Italy	28-Mar-1984	322/4	5-Nov-1984	-	9-May-1991	1978/79	20
15	Japan	12-Dec-1967	14803/5	29-May-1968	-	22-Sep-1968	1969/70	9 II
16	Korea	28-May-1984	342/11	29-Mar-1985	-	20-Jun-1986	1980/81	31
17	Kuwait	5-Feb-2002	1245/19	18-Jul-2002	23-Feb-2004	-	2002/03	36
18	Malaysia (Rev.)	16-Sep-1997	1028/21	22-May-1998	14-Oct-1998	-	99/2000	11
19	Mauritius	12-Mar-1996	958/10	15-Jan-1997	2-May-1997	-	1998/99	48
20	Nepal	6-Jul-1999	1116/6	26-Jan-2000	31-May-2000	-	2001/02	52
21	Netherlands	17-Nov-1982	281/13	26-Jan-1984	24-Jan-1985	-	1979/80	15
22	Norway (Rev.)	1-Dec-1986	464/4	27-Jul-1987	-	8-Mar-1988	1989/90	6
23	Oman (Limited)	26-Jul-1994	881/7	26-Jul-1995	23-Oct-1995	-	1979/80	44
24	Pakistan (Rev.)	15-Oct-1981	210/17	17-Sep-1982	-	18-Jun-1983	1983/84	8
25	Philippines	11-Dec-2000	1237/7	21-May-2002	8-Dec-2009	-	2010/11	33
26	Poland	25-Apr-1980	130	27-Feb-1981	-	21-Oct-1983	1984/85	25
27	Qatar	7-Nov-2004	1422/10	5-Dec-2005	3-May-2007	-	2008/09	54
28	Romania	19-Oct-1984	371/9	15-Oct-1985	-	28-Feb-1986	1986/87	30
29	Russia	2-Mar-1999	1101/22	15-Oct-1999	28-Dec-2002	-	2003/04	49
30	Saudi Arabia (Limited)	16-Dec-1999	1101/23	15-Oct-1999	-	11-May-2000	1983/84	45
31	Singapore	29-May-1979	57/11	10-Oct-1979	-	5-Jan-1980	1977/78	21
32	Sweden (Rev.)	23-Feb-1983	297/28	18-May-1984	30-Jul-1984	-	1985/86	4
33	Switzerland	11-Jan-1983	292/6	9-Apr-1984	-	14-Sep-1984	1981/82	17
34	Thailand	14-Dec-1988	571/16	18-Aug-1989	-	27-Feb-1990	1990/91	14
35	U.A.E. (Limited)	7-Jul-1992	824/13	23-Jun-1994	8-Aug-1994	-	1979/80	42
	U.A.E. (Comprehensive)	24-Sep-2003	1346/1	21-Jun-2004	11-Oct-2004	-	2004/05	42
36	U.K.	21-Jun-1979	60/23	2-Nov-1979	21-May-1980	-	1977/78	2/5 1V
37	U.S.A	14-Mar-1985	398/4	22-Apr-1986	-	-	2004/05	10
	U.S.A.Protocol	20-Sep-2002	1298/8	21-Jul-2003	-	12-Jul-2004	-	-
38	Vietnam	26-Oct-2005	1455/9	24-Jul-2006	28-Sep-2006	-	2007/08	56