

OECD; Bahrain; France; Israel; Jersey; Lithuania; Malaysia; Poland; Qatar; San Marino; Saudi Arabia; Ukraine; United Arab Emirates; United Kingdom

Multilateral Instrument (MLI) – OECD Publishes Additional Information on Entry Into Force of Tax Agreements Notified Pursuant to Article 2

4 December 2023

Report from IBFD Tax Treaties Unit

According to an update of 1 December 2023, published by the OECD, thirteen parties to the [Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS \(MLI\)](#) have confirmed the entry into force of some of their tax agreements notified pursuant to [article 2](#) of the MLI.

On 8 November 2023, Lithuania confirmed the entry into force of its tax agreement with [Morocco](#). On the same date, the United Kingdom confirmed the entry into force of its tax agreements with [Belarus](#), [Kyrgyzstan](#), and [Lesotho](#).

On 10 November 2023, the United Arab Emirates confirmed the entry into force of its tax agreements with [Albania](#), [Andorra](#), [Angola](#), [Antigua and Barbuda](#), [Argentina](#), [Barbados](#), [Belize](#), [Bermuda](#), [Cameroon](#), [Costa Rica](#), [Croatia](#), [Ecuador](#), [Ethiopia](#), [Fiji](#), [Maldives](#), [Mauritania](#), [Moldova](#), [Paraguay](#), and [Rwanda](#).

On 12 November 2023, Israel confirmed the entry into force of its tax agreements with [Armenia](#) and [North Macedonia](#). On the same date, Saudi Arabia confirmed the entry into force of its tax agreements with [Albania](#), [Gabon](#), [Morocco](#), and [Switzerland](#).

On 13 November 2023, Qatar confirmed the entry into force of its tax agreement with [Morocco](#). On the same date, Ukraine confirmed the entry into force of its tax agreement with [Malaysia](#).

On 15 November 2023, Bahrain confirmed the entry into force of its tax agreements with [Sudan](#) and [Switzerland](#).

On 16 November 2023, France confirmed the entry into force of its tax agreement with [Colombia](#). On the same date, Poland confirmed the entry into force of its tax agreements with [Ethiopia](#), [Malaysia](#), and [Sri Lanka](#).

On 24 November 2023, Jersey confirmed the entry into force of its tax agreement with the [United Arab Emirates](#).

On 28 November 2023, Malaysia confirmed the entry into force of its tax agreement with [Poland](#).

On 29 November 2023, San Marino confirmed the entry into force of its tax agreement with the [United Arab Emirates](#).

Furthermore, Malaysia and Poland also notified their intention to apply a shorter period than nine calendar months to the [Malaysia - Poland Income Tax Treaty \(2013\)](#), pursuant to [article 35\(5\)\(b\)](#) of the MLI.

The confirmation of the entry into force of the tax agreements and the additional notifications by Malaysia and Poland were communicated by the Depositary to the parties and signatories to the MLI on 1 December 2023. For details, see the OECD's [information note](#).

OECD; Bahrain; France; Israel; Jersey; Lithuania; Malaysia; Poland; Qatar; San Marino; Saudi Arabia; Ukraine; United Arab Emirates; United Kingdom - Multilateral Instrument (MLI) – OECD Publishes Additional Information on Entry Into Force of Tax Agreements Notified Pursuant to Article 2 (04 Dec. 2023), News IBFD.

Exported / Printed on 9 Mar. 2024 by hkermadi@deloitte.lu.