

Multilateral Convention (MLI) – Updated English and Serbian Synthesized Texts of Finland-Serbia Treaty Available

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Report from IBFD Tax Treaties Unit

Updated versions of the English and Serbian synthesized texts of the [Finland - former Yugoslavia Income and Capital Tax Treaty \(1986\)](#), in relations between Finland and Serbia, displaying the modifications made to the treaty by the MLI and specifying the effective dates with Finland, recently became available. The update of the texts follows Finland's deposition of a notification under article 9 of the MLI on 27 June 2023 (for previous reporting, see [Multilateral Instrument \(MLI\) – Finland Deposits Notification Subsequent to Ratification \(29 June 2023\)](#)).

Serbia and Finland deposited their instrument of ratification of the MLI on, respectively, 5 June 2018 and 25 February 2019. The MLI therefore entered into force for Serbia on 1 October 2018 and for Finland on 1 June 2019.

Serbia deposited a notification subsequent to ratification on 27 September 2023 (see [Multilateral Convention \(MLI\) – Serbia Deposits Notification Subsequent to Ratification \(27 September 2023\)](#)).

For more details, check the synthesized text on IBFD's Tax Research Platform: [Finland - former Yugoslavia Income and Capital Tax Treaty \(1986\)](#), in relations between Finland and Serbia.

The purpose of the synthesized text is to facilitate the understanding of the application of the MLI but it is not in itself a source of law.