

Multilateral Convention (MLI) – Finland Publishes Updated English, Finnish and Swedish Synthesized Texts of Finland-Poland Treaty

14 December 2023

Report from IBFD Tax Treaties Unit

On 13 December 2023, the Finnish Ministry of Justice published updated versions of the English, Finnish and Swedish synthesized texts of the [Finland - Poland Income Tax Treaty \(2009\)](#), displaying the modifications made to the treaty by the MLI and specifying the effective dates with Finland.

The publication of the updated 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 \(29 June 2023\)](#)).

Finland and Poland deposited their instrument of ratification of the MLI on, respectively, 25 February 2019 and 23 January 2018. The MLI therefore entered into force for Finland on 1 June 2019 and for Poland on 1 July 2018.

Each of the MLI provisions could take effect on different dates, depending on the types of taxes involved (taxes withheld at source or other taxes levied) and on the choices made by Finland and Poland in their MLI positions (for earlier reporting, see [Multilateral Convention \(MLI\) – Finland Publishes Finnish and Swedish Synthesized Texts of Finland-Poland Treaty \(19 October 2020\)](#)).

For more details, check the synthesized text on IBFD's Tax Research Platform: [Finland - Poland Income Tax Treaty \(2009\) \(MLI synthesized text 2019\)](#).

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.