

Multilateral Instrument (MLI) – Iceland Publishes English Synthesized Text of France-Iceland Treaty

6 July 2023

Report from IBFD Tax Treaties Unit

The government of Iceland recently published the English synthesized text of the [France - Iceland Income Tax Treaty \(1990\)](#), displaying the modifications made to the treaty by the MLI. The document was prepared in consultation between the competent authorities of Iceland and France and represents their shared understanding of the modifications made to the treaty by the MLI.

Iceland and France deposited their instrument of ratification of the MLI on, respectively, 26 September 2019 and 26 September 2018. The MLI therefore entered into force for Iceland on 1 January 2020 and for France on 1 January 2019.

Iceland expanded the application of the Multilateral BEPS Convention on its existing treaties on 14 December 2021 (see [Multilateral Instrument \(MLI\) – Iceland Expands Application of MLI on Existing Treaties \(15 December 2021\)](#)).

France expanded the application of the Multilateral BEPS Convention on its existing treaties on 22 September 2020 (see [Multilateral Instrument \(MLI\) – France Expands Application of MLI on Existing Treaties \(23 September 2020\)](#)).

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 Iceland and France in their MLI positions (for earlier reporting, see [Multilateral Convention \(MLI\) – France Publishes French Synthesized Text of France-Iceland Treaty \(3 November 2020\)](#)).

For more details, check the English synthesized text on *IBFD's Tax Research Platform*: [France - Iceland Income Tax Treaty \(1990\) \(English MLI synthesized text 2020\)](#).

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.